Claim for Refund and Request for Abatement

**If your claim is for an overpayment of income taxes, DO NOT use Form 843. (See instructions.)**

Use Form 843 ONLY if your claim involves one of the taxes shown on lines 3a, 6, 7, or 8, or a refund or abatement of interest, penalties, or additions to tax on line 4a.

### Claimant Information
- **Name of claimant:**
- **Address:** (number, street, and room or suite no.)
- **City or town, state, and ZIP code:**
- **Employer identification number:**
- **Name and address shown on return if different from above:**
- **Daytime telephone number:**

### Tax Information
1. **Period—prepare a separate Form 843 for each tax period**
   - From 
   - To 
2. **Amount to be refunded or abated**: $ ______

### Type of Tax, Penalty, or Addition to Tax
- **Type of tax, penalty, or addition to tax:**
  - Employment
  - Estate
  - Excise
  - Gift
  - Penalty
  - IRC section 

### Types of Returns Filed
- **Type of return filed:**
  - 706
  - 709
  - 720 IRS No(s.)
  - 730
  - 940
  - 941
  - 990-PF
  - 2290
  - 4720
  - Other (specify) See lines 6-8 on page 2 and the instructions for gasoline excise tax claims if you are not a filer of Form 720.

### Request for Abatement or Refund of:
- **Interest under Rev. Proc. 87-42.**
- **Interest under Rev. Proc. 87-43.**
- **A penalty or addition to tax as a result of erroneous advice from the IRS.**

### Dates of Payment

### Explanations and Additional Claims
Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax.

### Signature
- If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete.

<table>
<thead>
<tr>
<th>Signature (Title, if applicable. Claims by corporations must be signed by an officer.)</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature</td>
<td>Date</td>
</tr>
</tbody>
</table>

**For Paperwork Reduction Act Notice, see separate instructions.**
6 Gasoline Wholesale Distributors

Claimant bought gasoline or a gasohol mixture at a price that included the excise tax and (a) sold it directly to a state or local government for its exclusive use, (b) sold it directly to a nonprofit educational organization for its exclusive use, (c) used or sold it as supplies for vessels or aircraft, or (d) sold it for export. Claimant qualifies as a gasoline wholesale distributor, sold the fuel at a tax-excluded price, and obtained a certificate of ultimate purchase or proof of export from the buyer.

<table>
<thead>
<tr>
<th>CRN</th>
<th>Type of tax</th>
<th>Rate</th>
<th>Gallons of fuel</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>301</td>
<td>Gasoline</td>
<td>$0.141*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>312</td>
<td>Gasohol containing at least 10% alcohol</td>
<td>$0.087*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>312</td>
<td>Gasohol containing at least 7.7% alcohol but less than 10% alcohol</td>
<td>$0.0994**</td>
<td></td>
<td></td>
</tr>
<tr>
<td>312</td>
<td>Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol</td>
<td>$0.1102**</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7 Gasohol Blenders (See instructions.)

Claimant bought gasoline taxed at the full rate ($0.141*) and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business.

<table>
<thead>
<tr>
<th>CRN</th>
<th>Percentage of alcohol in the mixture</th>
<th>Rate</th>
<th>Gallons of gasoline</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>302</td>
<td>At least 10% alcohol</td>
<td>$0.0444*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>302</td>
<td>At least 7.7% alcohol but less than 10% alcohol</td>
<td>$0.0333**</td>
<td></td>
<td></td>
</tr>
<tr>
<td>302</td>
<td>At least 5.7% alcohol but less than 7.7% alcohol</td>
<td>$0.0242**</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8 Off-Highway Business Use of Gasoline

Claimant bought gasoline at a price that included the excise tax and used that gasoline for an off-highway business use.

<table>
<thead>
<tr>
<th>CRN</th>
<th>Exempt use</th>
<th>Rate</th>
<th>Gallons</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>301</td>
<td>Gasoline, off-highway business use</td>
<td>$0.141*</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* The rates shown are effective after November 30, 1990.
** The rates shown are effective after December 31, 1992.