

Instructions for Form 843

(Revised August 1990)

Claim for Refund and Request for Abatement

(Section references are to the Internal Revenue Code.)

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	26 min.
Learning about the law or the form	8 min.
Preparing the form	18 min.
Copying, assembling and sending the form to IRS	25 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0024), Washington, DC 20503. **DO NOT** send Form 843 to either of these offices. Instead, see the instructions below for information on where to file it.

General Instructions

Purpose of Form. Use Form 843 to file a claim for refund of overpaid taxes (except income taxes), interest, penalties, and additions to tax. For example, if on your employment tax return you reported and paid more Federal income tax than you actually withheld from an employee, use this form to claim a refund.

Also use Form 843 to request abatement of an overassessment, or the unpaid portion of an overassessment if more than the correct amount of tax (except income, estate, and gift taxes), interest, additions to tax, or penalty has been assessed.

Do **not** use this form to claim a refund or request an abatement of income tax. Individuals who filed Form 1040, 1040A, or 1040EZ must use **Form 1040X**, Amended U.S. Individual Income Tax Return, for these purposes. Corporations that filed Form 1120 or Form 1120-A, must use **Form 1120X**, Amended U.S. Corporation Income Tax Return, to claim an overpayment. Other income tax filers should file a claim on the appropriate amended tax return.

Do **not** use this form to claim a refund of required payment under section 7519. Instead, file **Form 8752**, Required Payment or Refund Under Section 7519.

Who May File. You may file Form 843, or your agent may file it for you. If your agent files, the original or a copy of a power of attorney must be attached to Form 843.

If you are filing as a legal representative for a decedent whose return you filed, attach to Form 843 a statement that you filed the return and are still acting as the representative. If you did not file the decedent's return, attach certified copies of letters testamentary, letters of administration, or similar evidence to show your authority. File **Form 1310**, Statement of Person Claiming Refund Due a Deceased Taxpayer, with Form 843 if you are the legal representative of a decedent.

Where To File. File Form 843 with the Internal Revenue Service Center where you filed your return. If you are filing a claim for excise taxes and you are not the filer of the excise tax return, send Form 843 to the Service Center where you filed your income tax return.

Special Instructions

Requesting Abatement, Credit, or Refund of Interest Under Section 6404(e).

Section 6404(e) allows IRS to abate interest when the additional interest was caused by IRS errors and delays. Section 6404(e) applies only if there was an error or delay in performing a ministerial act (defined below) and only relates to a tax of the type for which a notice of deficiency is required by section 6212(a). This includes income, generation-skipping, estate and gift taxes, and certain excise taxes imposed by chapter 41, 42, 43, 44, or 45. Section 6404(e) does not allow abatement of interest for employment taxes or other excise taxes.

Ministerial Act. The term "ministerial act" means a procedural or mechanical act that does not involve the exercise of judgment or discretion and that occurs during the processing of your case after all prerequisites of the act, such as conferences and review by supervisors, have taken place. Get **Publication 556**, Examination of Returns, Appeal Rights, and Claims for Refund, for more information.

If you are requesting an abatement of interest under Rev. Proc. 87-42, fill in your name and address, and complete lines 1 through 4, whichever are applicable.

On line 5, state the tax period involved. Skip lines 6 and 9.

On line 7, show dates of any payment of interest or tax liability for the tax period.

Check line 8b(i).

On line 10, state the type of tax involved, when you were first contacted by the Service in writing about the deficiency or payment, the specific period for which you are requesting abatement of interest, the circumstances of your case, and the reasons why you believe that failure to abate the interest would result in grossly unfair treatment.

File a separate Form 843 for each tax period for each type of tax. However, if the interest assessment resulted from the Service's error or delay in performing a single ministerial act affecting a tax assessment for multiple tax years or types of tax (for example, where 2 or more tax years were under examination), only one Form 843 is required.

Requesting Abatement, Credit, or Refund of Interest Treated as Erroneously Paid or Assessed as a Result of the Amendment of Section 6601(c).

You may recover, or have abated, interest relating to the suspension period on interest that accrued before January 1, 1988. A claim for refund or credit must be filed within 3 years from the time the return to which the interest relates was filed or within 2 years from the time the interest was paid, whichever is later.

If you are filing for a refund of suspension period interest under Rev. Proc. 87-43, leave lines 5, 6, and 9 blank.

Line 7 should show the date the interest was paid if known and state whether the claim is for a credit or refund. Leave line 7 blank if the interest has been assessed but not paid.

Check line 8b(ii).

Include the following statement on line 10: "Interest on a deficiency of (enter the type of tax; e.g. income, estate, or gift tax) for the tax period ending was suspended pursuant to section 6601(c) of the Internal Revenue Code. This is a claim for credit, refund, or abatement of the interest collected or assessed for the period the suspension was in effect."

Requesting Abatement, Credit, or Refund of a Penalty or Addition to Tax as a Result of Erroneous Written Advice.

Section 6404(f) gives the IRS the authority to abate any portion of a penalty or addition to tax attributable to erroneous advice furnished to a taxpayer in writing by an officer or employee of the IRS, acting in such officer's or employee's official capacity.

The penalty or addition to tax will be abated only if: (1) you reasonably relied on the written advice; (2) the written advice was in response to a specific written request you made for advice; and (3) the penalty or addition to tax did not result from your failure to provide the IRS with adequate or accurate information.

If you are filing a request for abatement or refund of a penalty or addition to tax because of erroneous written advice, complete lines 1 through 10, whichever apply.

Show on line 7 the date of payment if the penalty or addition to tax has been paid.

Check line 8b(iii).

Send Form 843 to the Internal Revenue Service Center where your return was filed. If the erroneous advice does not relate to an item on a federal tax return, Form 843 should be sent to the Service Center where your return was filed for the tax year you relied on the erroneous advice.

You must attach copies of the following information to Form 843:

- Your written request for advice;
- The erroneous written advice that you relied on that was furnished to you by IRS; and
- The report, if any, of tax adjustments identifying the penalty or addition to tax, and the item or items relating to the erroneous advice.

An abatement of any penalty or addition to tax under this section will be allowed only if you submit the request for abatement within the period allowed for collection of the penalty or addition to tax or, if the penalty or addition to tax has been paid, the period allowed for claiming a credit or refund of such penalty or addition to tax.

Claims for Excise Taxes on Fuels

If you are making a claim for excise taxes, fill in your name and address as claimant even if you were not the filer of the tax return to which the claim relates. Complete lines 1, 3, and 4, if applicable.

On line 5, identify the period covered by the claim. If it is a quarterly claim, indicate the quarter to which it relates. Except for quarterly claims, you do not need to file a separate claim for each tax period.

Complete lines 6, 8a, and 9 as applicable but leave line 7 blank.

Line 10. Do not send in any of your documents. Keep your records for your files. You must, however, provide the following information to support your claim.

(1) If you are the ultimate purchaser of fuel, include in your explanation of the claim:

- The total number of gallons of each fuel used during the period for which the claim is made, multiplied by the appropriate tax rate;
- The purpose or purposes (for example, off-highway business use) for which the fuels were used and the amount used for each purpose (a list of uses and amounts by general categories will do); and, if applicable,
- The Service Center where you filed your last income tax return.

(2) If you are a gasoline wholesaler include in your explanation of the claim:

- Your statement that you did not pass the tax along in the price of the gasoline;
- Your statement that you have in your possession the necessary evidence to support your claim;
- The total number of gallons of gasoline sold during the period for which the claim is made, multiplied by the appropriate tax rate; and
- The purpose or purposes (for example, for the exclusive use of a state) for which the gasoline was sold and the amount sold for each purpose.

Line-by-Line Instructions

Lines that are not explained below are self-explanatory.

Lines 1 and 2. If you are filing Form 843 to request a refund or abatement relating to a joint return, enter social security numbers for both you and your spouse.

Line 8a. Check the appropriate box to show the type of tax or penalty. If you are filing a claim for refund or request for abatement of an assessed penalty, check the box and enter the applicable Internal Revenue Code (IRC) section. For example, if the penalty was assessed under section 6700, check the penalty box and enter 6700 in the space provided. Generally, you can find the IRC section on the Notice of Assessment you receive from the Service Center

Line 8b. If you are filing a request for abatement, credit, or refund of interest or penalty:

- under Rev. Proc. 87-42, check box 8b(i),
- under Rev. Proc. 87-43, check box 8b(ii), or
- as a result of erroneous written advice from the IRS, check box 8b(iii).

Line 9. Check the appropriate box to show the kind of return, if any, that was filed. If the box for Form 720 is checked, enter the IRS No.(s) in the space provided. You can find the IRS No. on Form 720 to the right of the entry space for the tax. Do not use this form to claim a refund for payment under section 7519(IRS No. 11). Instead, file Form 8752.

Line 10. Specify in detail your reasons for filing this claim and show your computation for the credit, refund, or abatement. Also attach appropriate supporting evidence.

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.

If you are filing a claim for excise taxes, you, as claimant, are the only one required to sign the Form 843.