

# Claim for Refund and Request for Abatement

▶ See separate instructions.

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

**Note:** Do not use Form 843 if your claim is for—

- An overpayment of income taxes;
- A refund of fuel taxes; or
- An overpayment of excise taxes reported on Form 720, 730, or 2290.

**Use this modified form ONLY to file for a refund of 1994 Household Employment Taxes. Complete only the unshaded lines.**

Please type or print	Name of claimant	For use by employees only ▶	Your social security number
	Address (number, street, and room or suite no.)		Spouse's social security number
	City or town, state, and ZIP code	For use by employers only ▶	Employer identification number
	Name and address shown on return if different from above		Daytime telephone number

<b>1</b> Period—prepare a separate Form 843 for each tax period From _____, 19____, to _____, 19____	<b>2</b> Amount to be refunded or abated \$ _____
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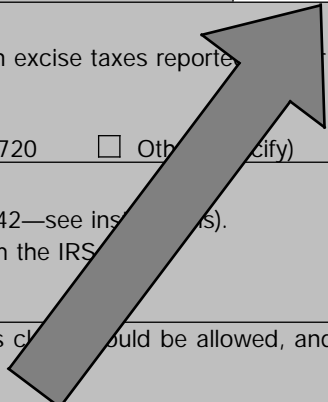
**3a** Type of tax, penalty, or addition to tax:  
 Employment     Estate     Gift     Excise (other than excise taxes reported on Form 720, 730, or 2290)  
 Penalty IRC section ▶ \_\_\_\_\_

**b** Type of return filed (see instructions):  
 706     709     940     941     990-PF     4720     Other (specify) \_\_\_\_\_

**4a** Request for abatement or refund of:  
 Interest caused by IRS errors and delays (under Rev. Proc. 87-42—see instructions).  
 A penalty or addition to tax as a result of erroneous advice from the IRS.

**b** Dates of payment ▶ \_\_\_\_\_

**5 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.



**EMPLOYERS enter refund from schedule on back. EMPLOYEES enter total of amounts shown in boxes 4 and 6 on Form(s) W-2. Employees do not need to complete Adjustment Schedule on back.**

**FORM 843 REFUND INSTRUCTIONS FOR HOUSEHOLD EMPLOYEES**  
 Household employees can file the modified Form 843 and attach a copy of their Form W-2 to get a refund if they did not give their employer written consent to claim the refund. Employees must show the following on Form 843:  
 • Name, current address, social security number, and daytime telephone number.  
 • Total amounts from boxes 4 and 6 of your 1994 Form(s) W-2 from each household employer who paid you less than \$1,000. Be sure to attach Form(s) W-2 from your household employer(s).  
 • Signature and date.  
 You must also attach a statement showing the calendar quarters in 1994 in which the amounts you want refunded were withheld from your pay. If you are not certain, give your best estimate. Mail Form 843, your Form W-2, and the statement to the same address you mail your income tax return.

**Employee Certification**  
 I certify that I have not been reimbursed by my employer and I have not authorized my employer to recover any social security and Medicare taxes withheld from my pay in 1994 as a household employee.

**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.	Director's Stamp (Date received)
Signature (Title, if applicable. Claims by corporations must be signed by an officer.) _____ Date _____	
Signature _____ Date _____	

**Adjustment Schedule for Household Employment Taxes**

Complete line 1 for each household employee for whom you paid social security and Medicare taxes for any of the first three quarters of 1994, **but do not include employees to whom you paid wages of \$1,000 or more during 1994.**

(If you need more space, attach a separate sheet.)

1	(a) Name and social security number of household employee	(b) Total 1994 social security wages (box 3 of Form W-2)	(c) Quarter wages were paid	Wages for which you are claiming— (complete only one column for each employee)			
				(d) BOTH employer's and employee's share (employee's written consent required for withheld amounts not repaid to employee)		(e) ONLY employer's share	
		\$	1st Quarter	\$		\$	
	- -		2nd Quarter	\$		\$	
			3rd Quarter	\$		\$	
		\$	1st Quarter	\$		\$	
	- -		2nd Quarter	\$		\$	
			3rd Quarter	\$		\$	
		\$	1st Quarter	\$		\$	
	- -		2nd Quarter	\$		\$	
			3rd Quarter	\$		\$	
2	Totals . . . . .		2	\$		\$	
3	Tax rate . . . . .		3	×	.153	×	.0765
4	Multiply line 2 by line 3. . . . .		4	\$		\$	
5	Total social security and Medicare tax adjustment. Add columns (d) and (e) of line 4 and enter the total here . . . . .		5	\$		\$	
6	Amount included in line 5 that was claimed as a credit on Form 942 . . . . .		6	\$		\$	
7	Subtract line 6 from line 5 and enter the result here . . . . . Also enter this amount on Form 843, line 2.		7	\$		\$	

**Employer Certification**

I certify that for each employee for whom an entry is made in **column (d)**: (1) I have not withheld social security and Medicare taxes from the employee's pay, (2) I have returned to the employee any social security and Medicare taxes withheld from the employee's pay, or (3) I have obtained the employee's written consent to claim a refund on the employee's behalf of the social security and Medicare taxes withheld from the employee's pay. I also certify that for each employee for whom an entry is made in **column (e)**, either the employee would not provide written consent or I was unable to locate the employee.