



# Instructions for Form 843

(Revised June 1993)

## 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 the information. We need it to ensure that you 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:

<b>Recordkeeping</b> . . . . .	1 hr., 19 min.
<b>Learning about the law or the form</b> . . . . .	10 min.
<b>Preparing the form</b> . . . . .	41 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	58 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**, Attention: Reports Clearance Officer, T:FP, Washington, DC 20224; 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 **Where To File** below.

### 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.

Also use Form 843 to claim refunds of excise taxes imposed on fuels, chemicals, and other articles used for

nontaxable purposes or for which there is a reduced rate of tax. If a reduced rate of tax applies to an article, you may claim the difference between the full rate and the reduced rate.

Generally, you must file a separate Form 843 for each tax period and each type of tax. Exceptions are provided for certain claims in the specific instructions below.

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

**Do not** use this form to claim a refund of the 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 **Form 2848**, Power of Attorney and Declaration of Representative, must be attached to Form 843.

**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.

If you are a gasohol blender filing a claim for gasoline purchased at the full tax rate and used to make gasohol, see the instructions for line 7 for special service center mailing addresses.

**Social Security Number.**—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.

### Specific Instructions

**Line 3a.**—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. Generally, you can find the IRC section on the Notice of Assessment you receive from the service center.

**Line 3b.**—Check the appropriate box to show the type of return, if any, that you filed.

**Form 720.**—You must use Form 843 to claim any adjustments in excess of your total tax (line 3) on Form 720. Enter the IRS No. being adjusted in the space provided. If you are adjusting more than one IRS No., list on line 5 the IRS Nos. and the amount of adjustment for each.

**Form 730.**—You may claim a refund for the tax you paid on a wager that is laid off with another person who is liable for the tax. **Form 730**, Tax on Wagering, explains what information must be reported on line 5.

**Form 941.**—If you are claiming a refund of taxes reported on **Form 941**, Employer's Quarterly Federal Tax Return, you must attach to Form 843 **Form 941c**, Supporting Statement To Correct Information.

**Form 2290.**—You are entitled to a pro rata refund of the tax paid on a vehicle that is destroyed or stolen before June 1 and subsequently not used during the tax period. The following information must be provided on line 5:

1. The vehicle identification number,
  2. Whether the vehicle was destroyed or stolen,
  3. Date of the theft or accident, and
  4. Computation of the refund amount.
- See Form 2290 for the computation instructions.

You can claim a refund on any vehicle on which you paid the tax on Form 2290 if the vehicle is used 5,000 miles or less (7,500 or less for agricultural vehicles) during a tax period (July 1 - June 30). The mileage limitation applies to the total mileage a vehicle is driven during a tax period regardless of the number of owners of the vehicle. See Form 2290 for the computation instructions. You cannot file Form 843 for this refund until after the end of a tax period.

### Line 4

#### Requesting Abatement or Refund of Interest Under Section 6404(e)

Section 6404(e) allows the 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 taxes 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 **Pub. 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, at the top of Form 843, write "Request for Abatement of Interest under Rev. Proc. 87-42." On line 1, state the tax period involved. Check the box for Rev. Proc. 87-42 on line 4a. On line 4b, show the dates of any payment of interest or tax liability for the tax period.

On line 5, 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.

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 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. See Rev. Proc. 87-43 for information on how to file this claim.

**Requesting Abatement 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 you in writing by an officer or employee of the IRS, acting in his or her 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 3, whichever apply. Check the appropriate box on line 4a. Show on line 4b the date of payment if the penalty or addition to tax has been paid.

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 the IRS; and the report, if any, of tax adjustments identifying the penalty or addition to tax, and the item(s) 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 you paid the penalty or addition to tax, within the period allowed for claiming a credit or refund of such penalty or addition to tax.

**Line 5.**—Explain in detail your reasons for filing this claim and show your computation for the credit, refund, or abatement. Also attach appropriate supporting evidence.

**Lines 6-8**

**Claims for Excise Taxes on Gasoline**

If you are not a filer of Form 720, complete the identification information and lines 1, 2, and 5. Complete lines 6, 7, or 8, as applicable.

**Line 6.**—You cannot claim any amounts that you took as an adjustment on line 4 of Form 720.

**Line 7.**—You can file a claim for any week in which the cumulative amount of refund claimed is at least \$200.

Write "Gasohol Claim" in red at the top of Form 843 and on the envelope. Mail your claim to the service center where you file your tax return using the special addresses below.

Service center where income tax return was filed	Special mailing address
Philadelphia	P.O. Box 21135, Stop 543 Philadelphia, PA 19114
Cincinnati	P.O. Box 145500 Cincinnati, OH 45214
Atlanta	P.O. Box 48549 Doraville, GA 30362
Ogden	P.O. Box 9941, Stop 6552 Ogden, UT 84409
Austin	P.O. Box 934, Stop 1005 AUSC Austin, TX 78767
Fresno	5045 East Butler Ave. Fresno, CA 93888
Holtsville	1040 Waverly Ave., Stop 550 Holtsville, NY 11742
Andover	Adj/Corres, Stop 370 310 Lowell Street Andover, MA 01810
Memphis	BMF, Stop 49 3131 Democrat Road Memphis, TN 37501
Kansas City	P.O. Box 24551, Stop 62 Kansas City, MO 64131

For gasohol tax claims, include on line 5 the following information:

1. The names of the supplier(s) of the gasoline and alcohol,
2. The dates of purchase,
3. The total number of gallons of gasoline and alcohol purchased, and
4. The total number of gallons of gasohol produced.

**Line 8, Off-highway business use of gasoline.**—To claim this refund, you must have bought gasoline at a price that included the Federal excise tax, not claimed a credit on Form 4136, and used the gasoline for an off-highway business use. You may file a refund claim for any of the first 3 quarters of your tax year if the cumulative amount of refund claimed for the quarter is at least \$1,000. For the fourth quarter, you must claim a credit on your income tax return.