

**Claim for Refund of Income Tax Return  
 Preparer Penalties**  
 ▶ For Penalties Assessed Under IRC Sections 6694 and 6695.  
 ▶ See instructions on page 2.

<b>Please Print or Type</b>	Name of preparer	<b>Taxpayer identification number</b> See instructions.
	Address to which statement(s) of notice and demand were mailed	
	City, town or post office, state, and ZIP code	IRS office that sent statement(s)
	Address of preparer shown on return(s) for which penalties were assessed (if different from above)	

**Type of Penalty** (Enter letter in column (c) below.)

- |   |  |
|---|--|
| <p><b>A</b> Understatements due to unrealistic positions—section 6694(a)</p> <p><b>B</b> Willful or reckless conduct (intentional disregard of rules and regulations)—section 6694(b)</p> <p><b>C</b> Failure to furnish copy of return or claim for refund to taxpayer—section 6695(a)</p> <p><b>D</b> Failure to sign return or claim for refund—section 6695(b)</p> <p><b>E</b> Failure to furnish identifying number—section 6695(c)</p> <p><b>F</b> Failure to retain copy or list—section 6695(d)</p> | <p><b>G</b> Failure to file a record of return preparers—section 6695(e)(1)</p> <p><b>H</b> Failure to include an item in the required record of return preparers—section 6695(e)(2)</p> <p><b>I</b> Negotiation of check—section 6695(f)</p> <p><b>J</b> Failure to exercise due diligence in determining eligibility for, and/or amount of, the earned income credit—section 6695(g)</p> <p><b>K</b> Other (specify) ▶</p> |
|---|--|

**Identification of Penalties** (See Specific Instructions.)

	(a) Statement document locator number	(b) Date of statement	(c) Type of penalty	(d) Name(s) of taxpayer(s)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

  

	(e) Taxpayer's identification number	(f) Form number	(g) Tax year	(h) Amount assessed	(i) Amount paid	(j) Date paid (mo., day, yr.)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

**Amount of Claim** (Enter the total of column (i), lines 1 through 12.) . . . ▶

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.

**Signature** ▶

**Date** ▶

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Changes To Note

1. For tax years beginning after 1996, a new \$100 penalty is imposed on a preparer for each failure to use due diligence when determining either a taxpayer's eligibility for the earned income credit (EIC) or the amount of the allowable EIC. The \$100 due diligence penalty is in addition to any other penalty.

2. A new category **K**, under **Type of Penalty** is added for any other assessed preparer penalty for which a claim for refund may be filed.

### Purpose of Form

File Form 6118 if you are a tax return preparer and want to claim a refund of preparer penalties you paid but that you believe were incorrectly charged.

### Claims for More Than One Penalty

If you are claiming a refund for more than one of the penalties listed, you may be able to combine certain of the penalties on one Form 6118. Follow the chart below for combining the penalties.

IF you were billed...	THEN combine penalties...
On the same statement	G and H only
On separate statements but by the same IRS office or service center	C, D, E, and F only <b>Note:</b> <i>Be sure to group the penalties from each statement together.</i>

You **cannot** combine:

- Penalties from different IRS offices or service centers. See **When and Where To File** below.
- Penalties A, B, I, J, and K. You must file a separate Form 6118 for each of these even if you were charged for two or more of the same type.

### Where and When To File

File Form 6118 with the IRS service center or IRS district office that sent you the statement(s). Generally, your claim must be filed within 3 years from the date you paid the penalty.

## Specific Instructions

### Identifying Number

If you are self-employed or employed by another preparer, enter your social security number. If you are the employer of other preparers, enter your employer identification number.

### Type of Penalty

For **K**, enter the name of the penalty and the corresponding Internal Revenue Code section. These other penalties include promoting abusive tax shelters under section 6700, and aiding and abetting an understatement of tax liability under section 6701.

## Identification of Penalties

Enter the following information using the statement you received:

**Col.**

- (a) The document locator number (DLN)
- (b) The statement date
- (c) The identifying letter (**A** through **K**) listed for **Type of Penalty**
- (d)–(h) The information requested from the statement(s)
- (i) The amount(s) paid
- (j) The date(s) the amount(s) was paid

### Additional Information

You may want to attach a copy of the penalty statements to your claim.

In addition to completing the form, you must give your reasons for claiming a refund for each penalty listed. Identify each penalty by its line number, and write your explanation next to it. You may use the space below to do this. If you need additional space, attach a separate sheet. Be sure to write your name and identifying number on each sheet.

For additional information about refunds of preparer penalties, see Regulations section 1.6696–1.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Subtitle F, Procedure and Administration, allows for Additions to Tax, Additional Amounts, and Assessable Penalties. This form is used by return preparers to make a claim for refund of any overpaid penalty amount. Section 6696 requires the return preparer to provide the requested information including his taxpayer identification number (SSN or EIN) within the prescribed time for filing a claim for refund. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

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

- Recordkeeping** . . . . . 13 min.
- Learning about the law or the form** . . . . . 16 min.
- Preparing the form** . . . . . 10 min.
- Copying, assembling, and sending the form to the IRS** . . . . . 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send this form to this address. Instead, see **Where and When To File** above.

