



# Instructions for Form 843

(Revised January 1997)

## 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. Internal Revenue Code sections 6402 and 6404 state the conditions under which you may file a claim for refund and request for abatement of certain taxes, penalties, and interest. Form 843 may be used to file your claim. Section 6109 requires that you disclose your taxpayer identification number (TIN). Routine uses of this information include providing 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 Code section 6103.

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** ..... 7 min.

**Preparing the form**..... 20 min.

**Copying, assembling, and sending the form to the IRS** ..... 28 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 Form

843 to this address. Instead, see **Where To File** below.

### General Instructions

#### A Change To Note

New rules apply in certain cases to abatement of interest accrued on deficiencies or payments for tax years **beginning after July 30, 1996**. See **Line 4** under **Specific Instructions** for more information.

**Purpose of Form.**— Use Form 843 to file a claim for refund of certain overpaid 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 tax), interest, additions to tax, or penalties have been assessed.

**Do not** use Form 843 to claim:

- A refund or to request an abatement of your income tax. Individuals use **Form 1040X**, Amended U.S. Individual Income Tax Return. Corporations that filed Form 1120 or 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.
- A refund of excise taxes reported on Form 720, 730, or 2290. You must use **Form 8849**, Claim for Refund of Excise Taxes. Form 8849 is also used 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.
- A refund of the required payment under section 7519. Instead, file **Form 8752**, Required Payment or Refund Under Section 7519.

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.

**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.

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 you are still acting as the representative. If you did not file the decedent's return, attach certified copies of letters of 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.

### Specific Instructions

**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.

#### Line 3

**Line 3a.**— Check the appropriate box to show the type of tax, penalty, or addition to tax. 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.

**Caution:** You must attach **Form 941c**, Supporting Statement To Correct Information, or an equivalent statement, if you are claiming a refund of taxes reported on Form 941, 941-M, 941-SS, 943, or 945.

## Line 4

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

Section 6404(e) gives the IRS the authority to abate interest when the additional interest is attributable to IRS errors or 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. Get **Pub. 556**, Examination of Returns, Appeal Rights, and Claims of Refund, for more information.

**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. See Rev. Proc. 87-42, 1987-2 C.B. 589, for more information.

If you are requesting an abatement of interest, write “Request for Abatement of Interest Under Rev. Proc. 87-42” at the top of Form 843.

On line 1, state the tax period involved. Check the first box on line 4a. On line 4b, show the dates of any

payment of interest or tax liability for the tax period involved.

On line 5, state the type of tax involved, when you were first contacted by the IRS 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.

Only one Form 843 is required if the interest assessment resulted from the IRS'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).

### Tax Years Beginning After July 30, 1996

For interest accruing on payments or deficiencies for tax years beginning after July 30, 1996, section 6404(e) will apply to certain managerial acts as well as ministerial acts, but the errors or delays must be unreasonable. Follow the instructions for line 1 through line 5 above, but **do not** refer to Rev. Proc. 87-42.

### 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, write “Request for Abatement of Penalty or Addition to Tax Pursuant to Section 6404(f)” at the top of Form 843. Complete lines 1 through 3. Check the appropriate box on line 4a. On line 4b, show 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 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:

1. Your written request for advice;
2. The erroneous written advice you relied on that was furnished to you by the IRS; and
3. 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.