Form **843** (Rev. December 2024) Department of the Treasury Internal Revenue Service

Claim for Refund and Request for Abatement

Go to *www.irs.gov/Form843* for instructions and the latest information.

OMB No. 1545-0024

Check the box below that indicates your reason for filing Form 843.

Tax

- ☐ Abatement or refund of tax other than income, estate, or gift tax
- ☐ Abatement or refund of tax that can't be claimed on any form except Form 843
- ☐ Refund to employee of excess social security, Medicare, or RRTA tax withheld by any one employer, but only if your employer will not adjust the overcollection
- ☐ Refund to employee of excess tier 2 RRTA tax when, for the year, you had more than one railroad employer and your total tier 2 RRTA tax withheld or paid exceeds the tier 2 limit
- ☐ Refund to employee of social security, Medicare, or RRTA tax withheld in error, but only if your employer will not adjust the overcollection
- ☐ Abatement or refund of tier 1 RRTA tax for an employee representative

Penalty

- ☑ Abatement or refund of a penalty or addition to tax due to reasonable cause or other reason allowed under the law
- ☐ Abatement or refund of penalty imposed under section 6672 for failure to collect and pay over tax, or attempt to evade or defeat tax (Trust Fund Recovery Penalty)
- ☐ Refund of penalty imposed under section 6695A for misstatements due to incorrect appraisals
- ☐ Refund of penalty imposed under section 6715 for misuse of dyed fuel
- ☐ Abatement or refund under section 6404(f) of a penalty or addition to tax attributable to erroneous written advice by the IRS

Interest

- ☑ Abatement or refund of interest due to IRS error or delay under section 6404(e)(1)
- ☐ Request for net interest rate of zero under Rev. Proc. 2000-26

Other

- ☐ Abatement or refund of assessed penalties, interest, or additions to tax because you were unable to read and timely respond to a standard print notice from the IRS
- ☐ Refund of branded prescription drug fee
- ☐ Refund of annual fee on health insurance providers
- ☐ Other (specify) ____________________

CAUTION: Do **not** use Form 843 when you **must** use a different tax form. For example, do **not** use Form 843 to claim a refund or abatement of an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding; a refund of excise taxes based on the nontaxable use or sale of fuels; or an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Also, do **not** use Form 843 to claim a refund of tax return preparer or promoter penalties. See instructions for the forms to use.

Name of person requesting the refund or abatement (see instructions) JORDAN Q TAXPAYER				Social security number (SSN) 123-45-6789
Name of spouse if filing Form 843 relating to a joint return (see instructions) CASEY R TAXPAYER				Spouse's social security number (SSN) 987-65-4321
Address (number and street or P.O. box if mail is not delivered to street address) 1000 EXAMPLE AVE				Apt., room, or suite no. 4B
City, town, or post office. If you have a foreign address, also complete spaces below. IOWA CITY		State IA	ZIP code 52240	Employer ID number (EIN)
Foreign country name	Foreign province/state/county			Foreign postal code
Name and address shown on return if different from above				Daytime telephone number 319-358-0520

1 Enter the tax period or fee year. Prepare a separate Form 843 for each tax period or fee year.
Beginning date (MM/DD/YYYY) 01/01/2020 Ending date (MM/DD/YYYY) 12/31/2020

2 **Amount to be refunded or abated. $** 12,000

3 Date(s) of payment(s) for which you are requesting a refund (MM/DD/YYYY). If you need more space, attach additional sheets.

a ______ b ______ c ______ d ______ e ______ f ______
g ______ h ______ i ______ j ______ k ______ l ______

4 Check the box(es) with the type of tax or fee for which you are asking a refund or abatement. Or check the box(es) with the type of tax or fee to which the interest, penalty, or addition to tax is related. Check only one box unless an exception applies (see *Special Situations* in the instructions for the exceptions).

a ☐ Employment **b** ☐ Estate **c** ☐ Gift **d** ☐ Excise **e** ☑ Income **f** ☐ Fee **g** ☐ Civil penalty

5 Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates. Check only one box unless an exception applies (see *Special Situations* in the instructions for the exceptions)

a ☐ 706 b ☐ 709 c ☐ 940 d ☐ 941 e ☐ 943 f ☐ 944 g ☐ 945 h ☐ 990-PF
i ☑ 1040 j ☐ 1120 k ☐ 4720 l ☐ CT-2 m ☐ Branded Prescription Drug (BPD) Fee
n ☐ Other (specify)

6 If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). Internal Revenue Code section IRC §7508A(d) and Kwong v. United States (COVID-19 disaster postponement)

7 Check the box that indicates your reason for the request for refund or abatement.

a ☐ Interest was assessed as a result of IRS errors or delays.
b ☐ A penalty or addition to tax was the result of erroneous written advice from the IRS.
c ☑ Reasonable cause or other reason allowed under the law can be shown.
d ☐ None of the above reasons apply.

8 Explain why you believe this claim or request should be allowed and show how you computed the amount shown on line 2. If you need more space, attach additional sheets.

SEE ATTACHED STATEMENT FOR EXPLANATION AND COMPUTATIONS

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 Form 843. Forms 843 filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be included with the signature. Forms 843 filed by an estate or trust must be signed by the fiduciary.

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Jordan Q Taxpayer 05/02/26

Signature (Title, if applicable. Claims by corporations must be signed by an officer. Claims by an estate or trust must be signed by the fiduciary.) Date

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) 7 4 1 8 5 2

Casey R Taxpayer 05/02/26

Signature (spouse, if filing Form 843 relating to a joint return) Date

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) 9 6 3 7 5 3

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

JORDAN Q TAXPAYER 123-45-6789
CASEY R TAXPAYER 987-65-4321
TAX YEAR: 2020
TYPE OF TAX: 1040 INCOME TAX

FORM 843 ATTACHMENT

1. Relief requested
   - $10,000 failure-to-pay penalty under IRC §6651(a)(2), and
   - $2,000 underpayment interest under IRC §6601, to the extent attributable to the COVID-19 disaster postponement period 1/20/2020–7/10/2023

2. Facts
   - The original 2020 Form 1040 balance due was $100,000
   - The statutory due date was 4/15/2021
   - The date the 2020 tax was actually paid was XX/XX/XXXX (or list multiple dates).
   - IRS assessed the following penalties and interest on the following dates (see attached IRS transcript for support):
     - Failure to file penalty $10,000 XX/XX/XXXX
     - Underpayment interest $2,000 XX/XX/XXXX

3. Law
   - Pre-2021 IRC § 7508A(d) (now redesignated) providing a mandatory postponement period for time-sensitive tax acts during a federally declared disaster, separate from the discretionary one-year period in §7508A(a).
     a. Pre-2021 IRC § 7508A(d) (original 2019 text)
        - Added in late 2019, former § 7508A(d) created a mandatory 60-day extension period for a "qualified taxpayer" affected by a federally declared disaster.
        - The postponement period began on "the earliest incident date specified in the declaration" for the disaster area and ended on "the date which is 60 days after the latest incident date" in that declaration; that entire span was then disregarded in determining whether the time-sensitive acts listed in § 7508(a)(1)(A)–(F) were timely.
        - "Qualified taxpayer" included residents, businesses, certain relief workers, taxpayers whose records are in the disaster area, certain injured/killed visitors, and spouses on joint returns.
        - Courts (e.g., Abdo and later cases) read the 2019 text as self-executing—i.e., an automatic minimum 60-day extension—rather than depending on a separate IRS notice under § 7508A(a), which conflicted with Treasury's regulations and led to litigation.
        - The "latest incident date" formulation created particular ambiguity for open-ended COVID-19 disaster declarations, where incident periods and end dates were unclear.

b. "Current" version as amended (through 7/23/2025)
   - The Infrastructure Investment and Jobs Act (P.L. 117-58, § 80501, 11/15/2021) amended § 7508A(d) to clarify both the end-date formula and exactly which acts are covered.
   - As amended, § 7508A(d)(1) provides that, for a "qualified taxpayer" in a qualifying federally declared "disaster area," the period:
     - beginning on the earliest incident date in the declaration, and
     - ending 60 days after the later of (i) that earliest incident date or (ii) the date the declaration was issued,

     is disregarded in determining whether the acts listed in § 7508(a)(1)(A)–(F) were timely (ignoring other post-disaster extensions).
   - "Disaster area" is limited to an area with a major disaster for which the President provides Stafford Act § 408 assistance, and "qualified taxpayer" is defined similarly to the earlier version (residents, businesses, relief workers, record-holders, certain visitors, spouses).
   - The amended § 7508A(d) also explicitly coordinates this automatic period with any discretionary relief under § 7508A(a)–(b) and applies a similar automatic period to specified retirement-plan/IRA acts (contributions, certain distributions, recharacterizations, and rollovers).

- For the COVID-19 national emergency, the disaster was declared as "beginning on January 20, 2020, and continuing," and later terminated effective 5/11/2023; under §7508A(d) the mandatory postponement runs from the earliest incident date (1/20/2020) through 60 days after the latest incident date (here 7/10/2023).
- Kwong v. United States, 179 Fed. Cl. 382, 136 AFTR 2d 2025-6609 (2025), which held the regulation's one-year cap invalid and concluded that for COVID-19 the automatic postponement period was 1/20/2020–7/10/2023, during which filing deadlines were postponed and penalties and interest could not accrue.

4. Application
   - The due date for payment of the 2020 Form 1040 balance, normally 4/15/2021, falls within the disaster postponement window and was therefore postponed to 7/10/2023.
   - Conclusion:
     - No failure-to-pay penalty or interest should have accrued on that balance from 4/15/2021 through 7/10/2023.
     - Any penalty/interest assessed for that period is inconsistent with §7508A(d) as interpreted in Kwong.

5. Statute of limitations
    - The claim is timely under IRC §§6511(a), 6513(a) and §7508A(d)/(f). Taxpayers who paid such penalties/interest during the postponement period may still file refund claims.

6. Protective-claim
    - If the government is appeals Kwong, I/we want to preserve the taxpayer’s rights pending final resolution of Kwong and related §7508A issues.

Form **843**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Claim for Refund and Request for Abatement

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OMB No. 1545-0024

Check the box below that indicates your reason for filing Form 843.

Tax

- ☐ Abatement or refund of tax other than income, estate, or gift tax
- ☐ Abatement or refund of tax that can't be claimed on any form except Form 843
- ☐ Refund to employee of excess social security, Medicare, or RRTA tax withheld by any one employer, but only if your employer will not adjust the overcollection
- ☐ Refund to employee of excess tier 2 RRTA tax when, for the year, you had more than one railroad employer and your total tier 2 RRTA tax withheld or paid exceeds the tier 2 limit
- ☐ Refund to employee of social security, Medicare, or RRTA tax withheld in error, but only if your employer will not adjust the overcollection
- ☐ Abatement or refund of tier 1 RRTA tax for an employee representative

Penalty

- ☐ Abatement or refund of a penalty or addition to tax due to reasonable cause or other reason allowed under the law
- ☐ Abatement or refund of penalty imposed under section 6672 for failure to collect and pay over tax, or attempt to evade or defeat tax (Trust Fund Recovery Penalty)
- ☐ Refund of penalty imposed under section 6695A for misstatements due to incorrect appraisals
- ☐ Refund of penalty imposed under section 6715 for misuse of dyed fuel
- ☐ Abatement or refund under section 6404(f) of a penalty or addition to tax attributable to erroneous written advice by the IRS

Interest

- ☐ Abatement or refund of interest due to IRS error or delay under section 6404(e)(1)
- ☐ Request for net interest rate of zero under Rev. Proc. 2000-26

Other

- ☐ Abatement or refund of assessed penalties, interest, or additions to tax because you were unable to read and timely respond to a standard print notice from the IRS
- ☐ Refund of branded prescription drug fee
- ☐ Refund of annual fee on health insurance providers
- ☐ Other (specify) ____________________

CAUTION: Do **not** use Form 843 when you **must** use a different tax form. For example, do **not** use Form 843 to claim a refund or abatement of an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding; a refund of excise taxes based on the nontaxable use or sale of fuels; or an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Also, do **not** use Form 843 to claim a refund of tax return preparer or promoter penalties. See instructions for the forms to use.

Name of person requesting the refund or abatement (see instructions)			Social security number (SSN)
Name of spouse if filing Form 843 relating to a joint return (see instructions)			Spouse's social security number (SSN)
Address (number and street or P.O. box if mail is not delivered to street address)			Apt., room, or suite no.
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code	Employer ID number (EIN)
Foreign country name	Foreign province/state/county		Foreign postal code
Name and address shown on return if different from above			Daytime telephone number

1 Enter the tax period or fee year. Prepare a separate Form 843 for each tax period or fee year.
Beginning date (MM/DD/YYYY) ____________ Ending date (MM/DD/YYYY) ____________

2 **Amount to be refunded or abated. $** ____________

3 Date(s) of payment(s) for which you are requesting a refund (MM/DD/YYYY). If you need more space, attach additional sheets.

a ________ **b** ________ **c** ________ **d** ________ **e** ________ **f** ________
g ________ **h** ________ **i** ________ **j** ________ **k** ________ **l** ________

4 Check the box(es) with the type of tax or fee for which you are asking a refund or abatement. Or check the box(es) with the type of tax or fee to which the interest, penalty, or addition to tax is related. Check only one box unless an exception applies (see *Special Situations* in the instructions for the exceptions).

a ☐ Employment **b** ☐ Estate **c** ☐ Gift **d** ☐ Excise **e** ☐ Income **f** ☐ Fee **g** ☐ Civil penalty

5 Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates. Check only one box unless an exception applies (see *Special Situations* in the instructions for the exceptions)

a ☐ 706 **b** ☐ 709 **c** ☐ 940 **d** ☐ 941 **e** ☐ 943 **f** ☐ 944 **g** ☐ 945 **h** ☐ 990-PF
i ☐ 1040 **j** ☐ 1120 **k** ☐ 4720 **l** ☐ CT-2 **m** ☐ Branded Prescription Drug (BPD) Fee
n ☐ Other (specify) ______

6 If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). Internal Revenue Code section ______

7 Check the box that indicates your reason for the request for refund or abatement.

a ☐ Interest was assessed as a result of IRS errors or delays.
b ☐ A penalty or addition to tax was the result of erroneous written advice from the IRS.
c ☐ Reasonable cause or other reason allowed under the law can be shown.
d ☐ None of the above reasons apply.

8 Explain why you believe this claim or request should be allowed and show how you computed the amount shown on line 2. If you need more space, attach additional sheets.

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 Form 843. Forms 843 filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be included with the signature. Forms 843 filed by an estate or trust must be signed by the fiduciary.

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Signature (Title, if applicable. Claims by corporations must be signed by an officer. Claims by an estate or trust must be signed by the fiduciary.) Date

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Signature (spouse, if filing Form 843 relating to a joint return) Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

NAME: ______________________________ EIN: ___________________

NAME: ______________________________ EIN: ___________________

TAX YEAR: _______

TYPE OF TAX: __________________________

FORM 843 ATTACHMENT

1. Relief requested

   - ____

   - ____, to the extent attributable to the COVID-19 disaster postponement period 1/20/2020–7/10/2023

2. Facts

   - The original 2020 Form 1040 balance due was $____________

   - The statutory due date was ______________

   - The date the 2020 tax was actually paid was ______________ (or list multiple dates).
   - IRS assessed the following penalties and interest on the following dates (see attached IRS transcript for support):

     - ____

     - ____

3. Law
   - Pre-2021 IRC § 7508A(d) (now redesignated) providing a mandatory postponement period for time-sensitive tax acts during a federally declared disaster, separate from the discretionary one-year period in §7508A(a).
     a. Pre-2021 IRC § 7508A(d) (original 2019 text)
        - Added in late 2019, former § 7508A(d) created a mandatory 60-day extension period for a "qualified taxpayer" affected by a federally declared disaster.
        - The postponement period began on "the earliest incident date specified in the declaration" for the disaster area and ended on "the date which is 60 days after the latest incident date" in that declaration; that entire span

NAME: ________________________________ EIN: ____________________

NAME: ________________________________ EIN: ____________________

TAX YEAR: _______

TYPE OF TAX: ____________________________

was then disregarded in determining whether the time-sensitive acts listed in § 7508(a)(1)(A)–(F) were timely.

- "Qualified taxpayer" included residents, businesses, certain relief workers, taxpayers whose records are in the disaster area, certain injured/killed visitors, and spouses on joint returns.
- Courts (e.g., Abdo and later cases) read the 2019 text as self-executing—i.e., an automatic minimum 60-day extension—rather than depending on a separate IRS notice under § 7508A(a), which conflicted with Treasury's regulations and led to litigation.
- The "latest incident date" formulation created particular ambiguity for open-ended COVID-19 disaster declarations, where incident periods and end dates were unclear.

b. "Current" version as amended (through 7/23/2025)

- The Infrastructure Investment and Jobs Act (P.L. 117-58, § 80501, 11/15/2021) amended § 7508A(d) to clarify both the end-date formula and exactly which acts are covered.
- As amended, § 7508A(d)(1) provides that, for a "qualified taxpayer" in a qualifying federally declared "disaster area," the period:
  - beginning on the earliest incident date in the declaration, and
  - ending 60 days after the later of (i) that earliest incident date or (ii) the date the declaration was issued,

  is disregarded in determining whether the acts listed in § 7508(a)(1)(A)–(F) were timely (ignoring other post-disaster extensions).
- "Disaster area" is limited to an area with a major disaster for which the President provides Stafford Act § 408 assistance, and "qualified taxpayer" is defined similarly to the earlier version (residents, businesses, relief workers, record-holders, certain visitors, spouses).
- The amended § 7508A(d) also explicitly coordinates this automatic period with any discretionary relief under § 7508A(a)–(b) and applies a similar automatic period to specified retirement-plan/IRA acts (contributions, certain distributions, recharacterizations, and rollovers).

- For the COVID-19 national emergency, the disaster was declared as "beginning on January 20, 2020, and continuing," and later terminated effective 5/11/2023; under §7508A(d) the mandatory postponement runs from the earliest incident date (1/20/2020) through 60 days after the latest incident date (here 7/10/2023).

NAME: ______________________________ EIN: ___________________

NAME: ______________________________ EIN: ___________________

TAX YEAR: _______

TYPE OF TAX: __________________________

- Kwong v. United States, 179 Fed. Cl. 382, 136 AFTR 2d 2025-6609 (2025), which held the regulation's one-year cap invalid and concluded that for COVID-19 the automatic postponement period was 1/20/2020–7/10/2023, during which filing deadlines were postponed and penalties and interest could not accrue.

4. Application
    - The due date for payment of the _______________________________ balance, normally ______________, falls within the disaster postponement window and was therefore postponed to 7/10/2023.
    - Conclusion:
        - No failure-to-pay penalty or interest should have accrued on that balance from ______________ through 7/10/2023.
        - Any penalty/interest assessed for that period is inconsistent with §7508A(d) as interpreted in Kwong.

5. Statute of limitations
    - The claim is timely under IRC §§6511(a), 6513(a) and §7508A(d)/(f). Taxpayers who paid such penalties/interest during the postponement period may still file refund claims.

6. Protective-claim
    - If the government is appeals Kwong, I/we want to preserve the taxpayer's rights pending final resolution of Kwong and related §7508A issues.

FORM 843 INSTRUCTIONS SPECIFIC TO KWONG CASE

With Form 843, include:

1. Detailed explanatory statement (see sample Form 843 Attachment. It must either be signed, or contain names, EINs, tax year and tax type on each page so it can be clearly tied to the Form 843. We recommend including the info on each page, so we have not included a signature line on the attachment.
2. Computation schedule:
    - Table showing:
        - Dates and amounts of the tax payments made for that year and tax type.
        - IRS-assessed penalty and interest by assessment date.
        - Your calculation of the portion attributable to original due date–7/10/2023 (if you want to show this explicitly).
    - Total refund requested should tie to Form 843 line 6.
3. Transcript(s):
    - IRS account transcript showing assessments and payments.
    - Any interest-computation transcript, if available.
4. IRS notices:
    - Copies of all relevant penalty/interest notices.

Signature:

1. You must sign and date under the penalties of perjury declaration.
2. If it was a joint return, both spouses must sign.
3. If the taxpayer is an entity instead of individual(s), you must include your title.
4. The signature(s) must be “wet” signature(s). IRS will not accept electronic signatures for this form.
5. If you have an IP PIN, you must enter it. Please use your 2025 IP PIN. Even if the penalty abatement is for 2020, 2021, or 2022, use your current IP PIN, not the IP PIN issued for that prior year.

GENERAL INSTRUCTIONS:

- You must file a separate Form 843 for each tax period or type of tax.
    - Line 1 is the tax year. For a 2020 1040 individual income tax return, list 01/01/2020 through 12/31/20. For a 2021 1st Qtr Form 941 penalty, list 01/01/2021 through 03/31/2021, etc.
- For refunds requested due to the Kwong court case, Form 843 must be received by IRS by 7/10/26.
- See sample completed Form 843 for an income tax penalty abatement request
- On line 2, list the total of penalties & interest that you are requesting (not the tax itself)
- Line 3, list the dates & amounts of each payment you made. If you have more than 12 payments to list, you will need to attach an additional sheet.

- On line 4, select the type of tax. If the penalty was for Form 1040, 1120, 1120S or 1065, check the Income box. If it was for payroll tax, select the Employment box.
- On line 5, check the applicable type of return. Our example is for a 1040 individual income tax return.
- On line 6, list “IRC §7508A(d) and Kwong v. United States (COVID-19 disaster postponement)”. This answer is specifically for requests related to that court case.
- On the attachment, you must list the types of penalties and interest that you are requesting relief. Below is a list of the type of penalties and interest, and their related IRC Sections.
- Mail via certified mail with return receipt.
- Also see the IRS Form 843 instructions.

Form 843 – Penalty and Interest Abatement Reference

Category	**Item / Short Name**	**One-Line Description**	**IRC Section(s)**
Filing/Payment Penalties	Failure to File (late filing)	Monthly penalty on unpaid tax for late filing; higher rate if fraudulent.	§ 6651(a)(1), § 6651(f)
Filing/Payment Penalties	Failure to Pay (late payment)	Monthly penalty on unpaid tax for failure to pay by due date (including extensions).	§ 6651(a)(2)
Estimated Tax	Underpayment – Individuals	Interest-type penalty for underpaid required estimated tax installments by individuals/estates/trusts.	§ 6654
Estimated Tax	Underpayment – Corporations	Interest-type penalty for underpaid required estimated tax installments by corporations.	§ 6655
Employment Tax Deposits	Failure to Deposit	Tiered-rate penalty for late, insufficient, or improper deposits of employment (and certain excise) taxes.	§ 6656
Info Returns (Domestic)	Failure to File Information Returns (IRS)	Penalty for late, incorrect, or improperly filed information returns (e.g., W-2, 1099) with IRS.	§ 6721
Info Returns (Domestic)	Failure to Furnish Payee Statements	Penalty for late or incorrect payee statements (e.g., W-2 to employee, 1099 to recipient).	§ 6722

Category	Item / Short Name	One-Line Description	IRC Section(s)
Info Returns (Domestic)	Other Info Reporting Failures	Penalty for certain information reporting/payee statement failures not covered by §§ 6721–6722.	§ 6723
Trust Fund	Trust Fund Recovery Penalty (TFRP)	100% penalty on responsible persons who willfully fail to collect, account for, or pay over trust fund tax.	§ 6672
Interest	Interest on Underpayments	Statutory interest on tax underpayments from due date until paid; generally nondiscretionary.	§ 6601

How to get an IRS transcript:

1. Set up an IRS Online Account, then you can pull account transcripts for each year & tax type needed (fastest method).
2. Complete Form 4506-T Request for Transcript of Tax Return.
    a. Your address must either match the address on the last return filed, or you must complete both lines 3 & 4.
    b. You do not need to enter a customer file number on line 5.
    c. On line 6, mark Return Transcript, Account Transcript, and Record of Account. If the penalty applied to W-2 or 1099 late penalties, check that box.
    d. You must list all years that you are requesting. If you want 2020 – 2023, you must list 12/31/2020, 12/31/2021, 12/31/2022, and 12/31/2023. Use the 4-digit year format.
    e. If the request is for an entity, not an individual, you must check the Signatory attests box. You must also list your title inside the entity.
    f. You must sign, date, and list your phone number.
    g. If it's a joint return, both spouses must sign and date.
    h. Mail to the address listed on page 2, based on where you live.

Form **4506-T** (April 2025)
Department of the Treasury
Internal Revenue Service

Request for Transcript of Tax Return

Do not sign this form unless all applicable lines have been completed.
Request may be rejected if the form is incomplete or illegible.
For more information about Form 4506-T, visit *www.irs.gov/form4506t*.

OMB No. 1545-1872

Tip: Get faster service: Online at www.irs.gov, **Get Your Tax Record** (Get Transcript) or by calling **1-800-908-9946** for specialized assistance. We have teams available to assist. **Note:** Taxpayers may register to use Get Transcript to view, print, or download the following transcript types: **Tax Return Transcript** (shows most line items including Adjusted Gross Income (AGI) from your original Form 1040-series tax return as filed, along with any forms and schedules), **Tax Account Transcript** (shows basic data such as return type, marital status, AGI, taxable income and all payment types), **Record of Account Transcript** (combines the tax return and tax account transcripts into one complete transcript), **Wage and Income Transcript** (shows data from information returns we receive such as Forms W-2, 1099, 1098 and Form 5498), and **Verification of Non-filing Letter** (provides proof that the IRS has no record of a filed Form 1040-series tax return for the year you request).

1a Name shown on tax return. If a joint return, enter the name shown first.	**1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)**
2a If a joint return, enter spouse's name shown on tax return.	**2b Second social security number or individual taxpayer identification number if joint tax return**

3 Current name, address (including apt., room, suite, or inmate no.), city, state, and ZIP code (see instructions)

4 Previous address shown on the last return filed if different from line 3 (see instructions)

5 Customer file number (if applicable) (see instructions)

Note: Effective July 2019, the IRS will mail tax transcript requests only to your address of record. See **What's New** under **Future Developments** on Page 2 for additional information.

6 **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ____________

a **Return Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Tax return transcripts for individuals are available for the Form 1040 series. A list of the tax return transcripts that are available for a business can be found at *www.irs.gov/businesses/get-a-business-tax-transcript*. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . ☐

b **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days . ☐

c **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days . . . . ☐

7 **Verification of Nonfiling,** which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . ☐

8 **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2016, filed in 2017, will likely not be available from the IRS until 2018. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days . ☐

Caution: If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 **Year or period requested.** Enter the end date of the tax year or period requested in mm/dd/yyyy format. This may be a calendar year, fiscal year or quarter. Enter each quarter requested for quarterly returns. Example: Enter 12/31/2018 for a calendar year 2018 Form 1040 transcript.

/ /   / /   / /   / /

Caution: Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note:** This form must be received by IRS within 120 days of the signature date.

☐ **Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-T.** See instructions.

Phone number of taxpayer on line 1a or 2a

Sign Here

Signature (see instructions)   Date

Title (if line 1a above is a corporation, partnership, estate, or trust)

Spouse's signature   Date

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

Future Developments

For the latest information about Form 4506-T and its instructions, go to *www.irs.gov/form4506t.* Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

The filing location for the Form 4506-T has changed. **Please see Chart for individual transcripts or Chart for all other transcripts** for the correct mailing location.

What's New. As part of its ongoing efforts to protect taxpayer data, the Internal Revenue Service announced that in July 2019, it will stop all third-party mailings of requested transcripts. After this date masked Tax Transcripts will only be mailed to the taxpayer's address of record.

If a third-party is unable to accept a Tax Transcript mailed to the taxpayer, they may either contract with an existing IVES participant or become an IVES participant themselves. For additional information about the IVES program, go to *www.irs.gov* and search IVES.

General Instructions

Caution: Do not sign this form unless all applicable lines have been completed.

Purpose of form. Use Form 4506-T to request tax return information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

Note: If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

Customer File Number. The transcripts provided by the IRS have been modified to protect taxpayers' privacy. Transcripts only display partial personal information, such as the last four digits of the taxpayer's Social Security Number. Full financial and tax information, such as wages and taxable income, are shown on the transcript.

An optional Customer File Number field is available to use when requesting a transcript. This number will print on the transcript. See Line 5 instructions for specific requirements. The customer file number is an optional field and not required.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart shows two different addresses, send your request to the address based on the address of your most recent return.

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, please include it on this line 3. If you are currently incarcerated, include your inmate identification number, name and address on this line 3.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note: If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

Line 5. Enter up to 10 numeric characters to create a unique customer file number that will appear on the transcript. The customer file number **should not** contain an SSN. Completion of this line is not required.

Note. If you use an SSN, name or combination of both, we will not input the information and the customer file number will reflect a generic entry of "9999999999" on the transcript.

Line 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.

CAUTION *You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.*

Individuals. Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506-T but must provide documentation to support the requester's right to receive the information.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Note: If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506-T for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to Form 4506-T.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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 Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form,** 10 min.; **Preparing the form,** 12 min.; and **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 Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526

Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.

Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

If you filed an individual return and lived in:	Mail or fax to:
Alabama, Arizona, Arkansas, Florida, Georgia, Louisiana, Mississippi, New Mexico, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team Stop 6716 AUSC Austin, TX 73301 855-587-9604
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service RAIVS Team Stop 6705 S-2 Kansas City, MO 64999 855-821-0094
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 855-298-1145

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 855-298-1145
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service RAIVS Team Stop 6705 S-2 Kansas City, MO 64999 855-821-0094