

Claim for Refund and Request for Abatement

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

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)	
JORDAN Q TAXPAYER			123-45-6789	
Name of spouse if filing Form 843 relating to a joint return (see instructions)			Spouse's social security number (SSN)	
CASEY R TAXPAYER			987-65-4321	
Address (number and street or P.O. box if mail is not delivered to street address)				Apt., room, or suite no.
1000 EXAMPLE AVE				4B
City, town, or post office. If you have a foreign address, also complete spaces below.		State	ZIP code	Employer ID number (EIN)
IOWA CITY		IA	52240	
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

