

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

Claim for Refund and Request for Abatement

OMB No. 1545-0024

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) **Abatement or Refund of penalties & interest under Kwong v. United States, 179 Fed. Cl. 382**

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) John L Doe			Social security number (SSN) 123-45-6789	
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) 1234 Main St				Apt., room, or suite no.
City, town, or post office. If you have a foreign address, also complete spaces below. Miami		State FL	ZIP code 33012	
Foreign country name		Foreign province/state/county		Foreign postal code
Name and address shown on return if different from above				Daytime telephone number (954)222-3333 (POA)

- 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) 01/01/2021 Ending date (MM/DD/YYYY) 12/31/2021
- 2 **Amount to be refunded or abated.** \$ 5,580
- 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 <u>04/15/2022</u>	b <u>01/05/2023</u>	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 <input type="checkbox"/> Employment	b <input type="checkbox"/> Estate	c <input type="checkbox"/> Gift	d <input type="checkbox"/> Excise	e <input checked="" type="checkbox"/> Income	f <input type="checkbox"/> Fee	g <input type="checkbox"/> Civil penalty
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- 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 **6651(a)(1), 6651(a)(2), 6654**
- 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.

Taxpayer hereby files this protective claim for refund and request for abatement pursuant to IRC § 7508A and applicable IRS procedures governing protective claims.

The IRS postponed numerous federal tax deadlines during the federally declared COVID-19 disaster period under IRC § 7508A. In light of the decision in Kwong v. United States, 179 Fed. Cl. 382 (2025), taxpayer believes that certain Failure-to-File penalties, Failure-to-Pay penalties, and related interest assessed for the above tax period may have been improperly assessed, calculated, or collected.

This claim is filed to preserve taxpayer's rights pending further administrative guidance, judicial review, and final interpretation of IRC § 7508A and its effect on the assessment and accrual of penalties and interest during the COVID-19 postponement period (January 20, 2020 through July 10, 2023).

Taxpayer requests abatement and refund of all Failure to make estimated payment penalties, Failure-to-File penalties, Failure-to-Pay penalties, and related interest that were assessed or accrued contrary to IRC § 7508A. Because the precise amount of relief may require additional IRS computations and transcript analysis, taxpayer requests that the IRS determine the correct amount of overpayment and issue all refunds to which taxpayer is entitled.

Taxpayer expressly reserves the right to supplement, amend, or perfect this claim with additional facts, legal authority, computations, and supporting documentation as necessary.

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 Jennifer Richardson	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P01234567
	Firm's name Tax Resolution Inc.	Firm's EIN 99-8888888		Phone no. (954)222-3333	
	Firm's address 1550 NE 6th Ave, Miami, FL 33014				