

Via Certified Mail # XXXXXXXXXXXXXXXXXXXXXXXXXX

June 18, 2026

**Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0002**

**Re:    *Protective Claim for Refund Under IRC §7508A  
John L Doe  
TIN: 123-45-6789  
Tax Period: December 31, 2021***

Dear Sir/Madam,

Enclosed please find **Form 843, Claim for Refund and Request for Abatement**, submitted as a **protective claim** for refund and abatement of certain penalties and related interest that may have been improperly assessed during the COVID-19 disaster relief period.

This claim is filed pursuant to IRC §7508A and in light of the decision in ***Kwong v. United States, 179 Fed. Cl. 382 (2025)***, which addressed the effect of IRS postponements of tax deadlines during the federally declared COVID-19 disaster period. Taxpayer believes that penalties and related interest assessed during the **period beginning January 20, 2020 and ending July 10, 2023** may be subject to refund or abatement.

Because the scope and amount of potential relief may depend upon future administrative guidance, judicial developments, and IRS account computations, this claim is filed protectively to preserve all applicable refund rights within the statutory period.

Taxpayer respectfully requests that the IRS accept and process the enclosed Form 843 and issue any refunds and abatements to which taxpayer may be entitled. Taxpayer reserves the right to supplement this claim with additional facts, legal authorities, computations, and supporting documentation. I respectfully request that all responses and communications be sent to me as the taxpayer's authorized representative. A copy of Form 2848 is enclosed.

Sincerely,

Jennifer Richardson, EA

**Enclosures:**

- Form 843 for 2021
- Copy of Form 2848
- 2021 Account Transcript