## 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. 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. ZIP code City, town, or post office. If you have a foreign address, also complete spaces below. State Employer ID number (EIN) Foreign country name Foreign postal code Foreign province/state/county Name and address shown on return if different from above Daytime telephone number Enter the tax period or fee year. Prepare a separate Form 843 for each tax period or fee year. Ending date (MM/DD/YYYY) Beginning 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. d С h ı j k g 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 g Civil penalty **d** Excise e Income f | Fee

Form 843 (Rev. 12-2024) 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) **c** 940 **d** 941 **e** 943 **g** 945 I ☐ CT-2 1040 i 1120 m Branded Prescription Drug (BPD) Fee **n** □ Other (specify) 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. 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.) 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 Print/Type preparer's name Date Preparer's signature PTIN Check \_\_\_\_ if Paid self-employed **Preparer** Firm's EIN Firm's name **Use Only** Firm's address Phone no