

Attention

Effective August 12, 2013, if you are filing Form 843 in response to Letter 4658 (notice of branded prescription drug fee), note that the Mail number in the *Where to File* table on page 2 of the Instructions for Form 843 (Rev. December 2012), has changed. The address for mail Form 843 in this case is **ONLY** to:

Internal Revenue Service
Mail

Claim for Refund and Request for Abatement

▶ See separate instructions.

Use Form 843 if your claim **refers** to the following:

- (a) a refund for the fee (other than income tax or an employer's claim for FICA tax, RRTA tax, or income tax withholding) that you paid, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes,
- (c) a refund of an abatement in error, penalty, or addition to tax for the year shown on line 5a.

Do not use Form 843 if your claim **refers** to the following:

- (a) an employer's income tax or an employer's claim for FICA tax, RRTA tax, or income tax withholding (whether a return is amended or not),
- (b) a refund of excise taxes based on a nonassessable penalty,
- (c) an employer's excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Name(s) _____

1 Period. Provide the area Form 843 for each applicable period of fee year. Form _____	2 Amount being refunded or abated: \$ _____
3 Type of tax or fee. Indicate the type of tax or fee being refunded or abated for which the interest, penalty, or addition to tax is related. <input type="checkbox"/> Employment <input type="checkbox"/> Estate <input type="checkbox"/> Gift <input type="checkbox"/> Excise <input type="checkbox"/> Income <input type="checkbox"/> Fee	
4 Type of penalty. If the claim refers to the interest, penalty, or addition to tax, indicate the Internal Revenue Code section for which the interest is being refunded (see instructions). IRC section: _____	
5a Interest, penalties, and additions to tax. Check the box that indicates the reason for the refund or abatement. (If none apply, go to line 6.) <input type="checkbox"/> Interest was abated due to IRS error or delay. <input type="checkbox"/> A penalty or addition to tax was abated because of a nonassessable penalty or addition to tax from the IRS. <input type="checkbox"/> Reasonable cause for the refund or abatement applies under the law (other than error or nonassessable penalty or addition to tax).	
b Date(s) of abatement(s) ▶ _____	
6 Original return. Indicate the type of fee return, if any, filed for which the tax, interest, penalty, or addition to tax is related. <input type="checkbox"/> 706 <input type="checkbox"/> 709 <input type="checkbox"/> 940 <input type="checkbox"/> 941 <input type="checkbox"/> 943 <input type="checkbox"/> 945 <input type="checkbox"/> 990-PF <input type="checkbox"/> 1040 <input type="checkbox"/> 1120 <input type="checkbox"/> 4720 <input type="checkbox"/> Other (specify) ▶ _____	
7 Explanation. Explain how you believe your claim refers to the tax, interest, penalty, or addition to tax should be allowed and how the computation of the amount shown on line 2. If you need more space, attach additional sheets.	

Signature. If you are filing Form 843 **refers** to a refund or abatement relating to a joint return, both you and the preparer must sign the claim. Claim filed by a preparer must be signed by a preparer who is duly licensed, registered, or otherwise qualified to prepare tax returns, and the preparer's title must be shown.

Under penalty of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and the information is true, correct, and complete. Declaration of preparer (other than a taxpayer) is based on all information which the preparer has an opportunity to inspect.

Signature (Title, if applicable. Claim by preparer must be signed by an officer.) _____ Date _____

Signature (Taxpayer, if joint return) _____ Date _____

Preparer Use Only	Print preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no. ▶			