

# Instructions for Form 843

(Rev. December 2024)

(For use with Form 843 (Rev. December 2024))

**Claim for Refund and Request for Abatement**

# 2024

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Department of the Treasury  
**Internal Revenue Service**

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Department of the Treasury **Internal Revenue Service** [www.irs.gov](https://www.irs.gov)



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## Future Developments

For the latest information about developments related to Form 843 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form843](https://www.irs.gov/Form843).

## What's New

**Redesigned.** We have redesigned Form 843 and these instructions.

# General Instructions

## Purpose of Form

Use Form 843 to claim a refund or request an abatement of certain taxes, penalties, additions to tax, interest, and fees.



*Do not use Form 843 to request an abatement of income, estate, or gift tax. Do not use Form 843 to request a refund of income tax or Additional Medicare Tax. Employers cannot use Form 843 to request a refund or an abatement of Federal Insurance Contributions Act (FICA) tax, Railroad Retirement Tax Act (RRTA) tax, or income tax withholding. Also, do not use Form 843 to amend a previously filed income or employment tax return. Do not use Form 843 to claim a refund of agreement fees, offer-in-compromise fees, or lien fees.*

**Checkboxes at the top of Form 843.** Check the box at the top of your Form 843 that provides your reason for filing the form.

Those reasons are listed below.

- An abatement or refund of tax, other than income, estate, or gift tax. Employers cannot use Form 843 to request an abatement of FICA tax, RRTA tax, or income tax withholding.
- An abatement or refund of tax, other than a tax for which a different form must be used. (See *Do not use Form 843 when you must use a different tax form*, later.)
- A refund to an employee of excess social security, Medicare, or RRTA tax withheld by any one employer but only if your employer will not adjust the overcollection. See *Refund of Excess Social Security, Medicare, or RRTA Tax*, later.

- A refund to an 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 for the year was more than the tier 2 limit. See Excess Tier 2 RRTA Tax, later.
- A refund to an employee of social security, Medicare, or RRTA tax that was withheld in error but only if your employer will not adjust the overcollection. See Refund of Social Security and Medicare Tax Withheld in Error, later. If you are a nonresident alien, see Pub. 519, U.S. Tax Guide for Aliens, for specific instructions.
- An abatement or refund of tier 1 RRTA tax for an employee representative.
- An abatement or refund of a penalty or addition to tax due to reasonable cause or other reason allowed under the law. (This includes a request for a refund or an abatement of the section 6676 penalty for an erroneous claim for refund, where the



claim was due to reasonable cause. The penalty is assessed at 20% of the amount determined to be excessive.)

- An abatement or refund of the penalty imposed under section 6672 for failure to collect and pay over tax, or attempt to evade or defeat tax (Trust Fund Recovery Penalty).
- A refund of the penalty imposed under section 6695A for misstatements due to incorrect appraisals.
- A refund of the penalty imposed under section 6715 for misuse of dyed fuel.
- An abatement or refund under section 6404(f) of a penalty or an addition to tax caused by certain erroneous written advice from the IRS. See *Requesting Abatement or Refund of a Penalty or Addition to Tax as a Result of Written Advice*, later.

- An abatement or refund of interest due to IRS error or delay under section 6404(e)(1). See Requesting Abatement or Refund of Interest Due to IRS Error or Delay Under Section 6404(e)(1), later.
- A request for net interest rate of zero under Rev. Proc. 2000-26. See Requesting Net Interest Rate of Zero on Overlapping Tax Underpayments and Overpayments, later.
- An 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. See Taxpayers With Visual Impairments and Disabilities, later.
- A refund of a branded prescription drug fee. See Branded Prescription Drug Fee, later.
- A refund of the annual fee on health insurance providers.



*If you received an IRS notice notifying you of a change to an item on your tax return, or that you owe interest, a penalty, or addition to tax, follow the instructions on the notice. You may not have to file Form 843.*

***Other (specify).*** If your reason for filing Form 843 is not in the above bullet list, check “Other (specify)” under “Other” and enter your reason for filing the form. If you are required to use a tax form other than Form 843 to request your refund or abatement, do not check the “Other (specify)” box but see *Do not use Form 843 when you must use a different tax form* next.

**Do not use Form 843 when you must use a different tax form.**

- Use Form 1040-X, Amended U.S. Individual Income Tax Return, to change any amounts reported on Form 1040, 1040-SR, 1040A, 1040EZ, 1040-NR, or 1040-NR-EZ to change amounts

previously adjusted by the IRS or to make certain elections after the prescribed deadline (see Regulations sections 301.9100-1 through -3).

- Employers must use the tax form that corresponds to the tax return previously filed to make an adjustment or claim a refund or an abatement of FICA tax, RRTA tax, or income tax withholding.

<b>IF you filed...</b>	<b>CORRECT using...</b>
Form 941 or 941-SS	Form 941-X.
Form 943	Form 943-X.
Form 944 or 944-SS	Form 944-X.
Form 945	Form 945-X.
Form CT-1	Form CT-1 X.

Formulario 941 (sp)	Formulario 941-X (sp).
Formulario 943 (sp)	Formulario 943-X (sp).
Formulario 944 (sp)	Formulario 944-X (sp).
If you filed Schedule H (Form 1040 ) or Anexo H (sp) (Formulario 1040 (sp)), see Pub. 926, Household Employer's Tax Guide, for how to correct that form.	

For more information, see Treasury Decision 9405 at [IRS.gov/irb/2008-32\\_IRB#TD-9405](https://www.irs.gov/irb/2008-32_IRB#TD-9405).

- Use Form 4136, Credit for Federal Tax Paid on Fuels, to claim a credit against your income tax for certain nontaxable uses (or sales) of fuel during the income tax year. Also, use Form 4136 if you are a

producer claiming a credit for alcohol fuel mixtures or biodiesel mixtures. However, you can use Form 8849, Claim for Refund of Excise Taxes, to claim a periodic refund instead of waiting to claim an annual credit on Form 4136.

- Use Form 8849 to claim a refund of excise taxes other than those resulting from adjustments to your reported liabilities. For example, use Form 8849 to claim a refund for an overpayment of excise taxes reported on Form(s) 11-C or 2290. See Pub. 510, Excise Taxes, for the appropriate forms to use to claim excise tax refunds.
- Use Form 720-X, Amended Quarterly Federal Excise Tax Return, to make adjustments to liability reported on Forms 720 you have filed for previous quarters. Do not use Form 720-X to make changes to claims made on Schedule C (Form 720), except for the section 4051(d) tire

credit and section 6426 fuel credits. For a refund of excise taxes, use Form 8849.

- Use Form 730, Monthly Tax Return for Wagers, to claim a credit or refund of wagering tax. You may also use Schedule 6 (Form 8849).
- Use Form 6118, Claim for Refund of Income Tax Return Preparer and Promoter Penalties, to claim a refund of tax return preparer or promoter penalties you paid but believe were incorrectly charged.
- Use Form 1040-X and attach a corrected Form 8959,
- Additional Medicare Tax, to correct your liability for Additional Medicare Tax. If your Medicare wages, RRTA compensation, or self-employment income is adjusted, you may need to correct your liability, if any, for Additional Medicare Tax.

- Use Form 8379, Injured Spouse Allocation, to claim your portion of a joint refund used to offset your spouse's past due obligations.
- Individuals, estates, and trusts, filing within 1 year after the end of the year in which a claim of right adjustment under section 1341(b)(1), a net operating loss (NOL), a general business credit, or a net section 1256 contracts loss arose, can use Form 1045, Application for Tentative Refund, to apply for a “quick refund” resulting from any overpayment of tax due to the claim of right adjustment or the carryback of the loss or unused credit. Individuals can also get a refund by filing Form 1040-X instead of Form 1045. An estate or a trust can file an amended Form 1041, U.S. Income Tax Return for Estates and Trusts.



- Use Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, for the tax year being amended to amend a previously filed Form 940. See the Instructions for Form 940.
- Use Form 1120-X, Amended U.S. Corporation Income Tax Return, to correct Form 1120 or 1120-A as originally filed, or as later adjusted by an amended return, a claim for refund, or an examination, or to make certain elections after the prescribed deadline (see Regulations sections 301.9100-1 through -3).
- Corporations (other than S corporations) can use Form 1139, Corporation Application for Tentative Refund, to apply for a "quick refund" of taxes from an overpayment of tax due to a claim of right adjustment under section 1341(b)(1); or the carryback of any NOL, a net capital loss, or an unused general business credit.

- Use Form 4720 to request a refund of an overpayment computed on Form 4720, Part III, line 4. But, use Form 843 to request an abatement of the tax reported on Form 4720.

## **Who Can File**

You can file Form 843 or your authorized representative can file it for you. If your authorized representative files Form 843, the original or copy of Form 2848, Power of Attorney and Declaration of Representative, must be attached. You must sign Form 2848 and authorize the representative to act on your behalf for the purposes of the request. See the Instructions for Form 2848 for more information.

If you are filing as a legal representative for a decedent whose return you filed, attach to Form 843 a statement that you filed the return and you are still acting as the decedent's representative. If you did not file

the decedent's return, attach certified copies of letters testamentary, letters of administration, or similar evidence to show your authority. File Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, with Form 843 if you are the legal representative of a decedent. See the instructions for Form 1310 for full details.

Also, see *Paid Tax Return Preparer*, later.

## Where To File

<b>IF you are filing Form 843...</b>	<b>THEN mail the form to...</b>
in response to an IRS notice regarding a tax or fee related to certain taxes such as income, employment, gift, estate, excise, etc.	the return address from which the notice was sent.

to request a claim for refund in a Form 706 (United States Estate (and Generation-Skipping Transfer) Tax Return) or 709 (United States Gift (and Generation-Skipping Transfer) Tax Return) tax matter	Internal Revenue Service Attn: E&G, Stop 824G 7940 Kentucky Drive Florence, KY 41042-2915
in response to Letter 4658 (notice of branded prescription drug fee)	Internal Revenue Service Mail Stop 4921 BPDF 1973 N. Rulon White Blvd. Ogden, UT 84201-0051
in response to Letter 5067C (Annual Fee	Internal Revenue Service Mail Stop 4921 IPF

on Health Insurance Providers Final Fee)	1973 N. Rulon White Blvd. Ogden, UT 84201
for requests of a net interest rate of zero	the service center where you filed your most recent return.
as a nonresident alien requesting a refund of social security or Medicare taxes withheld in error from pay that is not subject to these taxes	the address in Pub. 519 for nonresident aliens requesting such refunds and follow the specific instructions in Pub. 519 regarding the documents to be filed and the conditions under which the form can be filed.
for requests related to Form 8300 (Report of Cash Payments	Internal Revenue Service Rosa Parks Federal

Over \$10,000 Received in a Trade or Business)	Building P.O. Box 32621 Detroit, MI 48232
<b>for penalties, or for any other reason except those described above</b>	the service center where you would be required to file a current year tax return for the tax to which your claim or request relates. See the instructions for the return you are filing.
<b>Note.</b> If you have mailed the form to an address that has changed, the form will be forwarded.	

## Separate Form Required

Generally, you must file a separate Form 843 for each tax period or fee year or type of tax or fee. There are exceptions for certain

claims. See Special Situations, later, specifically How to request a net interest rate of zero under Requesting Net Interest Rate of Zero on Overlapping Tax Underpayments and Overpayments and Multiple tax years or types of tax under Requesting Abatement or Refund of Interest Due to IRS Error or Delay Under Section 6404(e)(1).

Generally, you must file a claim for a credit or refund within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. If you do not file a claim within this period, you may no longer be entitled to a credit or refund. See Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for more information. But see Requesting Abatement or Refund of a Penalty or Addition to Tax as a Result of Written Advice, later, for when to file a request for abatement or refund of a penalty or an addition to tax as a result of erroneous written advice.

# Specific Instructions

## Checkboxes, Name, Taxpayer Identification Number (TIN), and Address

**Checkboxes.** You must check one box above the name block at the top of the form to indicate your reason for filing Form 843. Do not check more than one box.

**Name.** Enter your name as the person requesting the refund or abatement. If your Form 843 relates to a joint return, enter the name of your spouse from the related joint return.

**Taxpayer Identification Number (TIN).** Enter your TIN. If you are filing Form 843 relating to a joint return, enter the SSNs for both you and your spouse from the related joint return. If you have an individual taxpayer identification number (ITIN) rather than an SSN, enter your ITIN (and, if this



relates to a joint return, the ITIN of your spouse from the related joint return) whenever an SSN is requested. An entity, such as a partnership or corporation, filing this form will include the entity's Employer Identification Number (EIN) instead of an SSN or ITIN.

**Address change.** If you move after filing your Form 843, use Form 8822 to notify the IRS of your new address. If you are a business or other entity, use Form 8822-B to notify the IRS of a change in your business mailing address or your business location.

**P.O. box.** Enter your box number only if your post office doesn't deliver mail to your home.

**Foreign address.** If you have a foreign address, enter the city name on the appropriate line. Don't enter any other information on that line, but also complete the spaces below that line. Don't abbreviate the country name. Follow the country's

practice for entering the postal code and the name of the province, county, or state.

## **Line Instructions**

**Line 1.** Enter the tax period for which you are making the claim for refund or request for abatement. If you are requesting a refund of a branded prescription drug fee, enter the fee year on the "Beginning date (MM/DD/YYYY)" line.

**Line 2.** Enter the dollar amount for which you are requesting a refund or an abatement.

**Line 3.** If you are requesting a refund of payments you have already made, enter the date of each payment. If you need more space, attach additional sheets.

**Line 4.** Check the appropriate box to show the type of tax or fee for which you are claiming a refund or requesting an abatement. If the claim relates to interest, a penalty, or an addition to tax, check the box

indicating the type of tax or fee to which the claim or request relates.



*Do not use Form 843 when another tax form must be used. See Purpose of Form, earlier.*

**Line 5.** Check the appropriate box to show the type of fee or return, if any, to which your claim or request relates. Check box i labeled “1040” to indicate other individual income tax returns (such as Form 1040-SR, 1040-NR, or 1040 (sp)).

**Line 6.** If you are requesting a refund or an abatement of an assessed penalty, enter the applicable Internal Revenue Code section. Generally, you can find the Code section on the Notice of Assessment you received from the IRS.

**Line 7.** Check the box that indicates your reason for the request for refund or abatement. If a, b, and c do not apply, check box d.

**Line 8.** Explain in detail your reasons for filing this claim or request. Show your computation for the credit, refund, or abatement. If you attach an additional sheet(s), include your name and SSN, ITIN, or employer identification number (EIN) on it. Attach appropriate supporting evidence. Include a statement that to the extent of equivalent amounts of underpayment and overpayment for the period(s) identified and established, the period(s) has (have) been used only once in a request to obtain the net interest rate of zero under section 6621(d). See Requesting Net Interest Rate of Zero on Overlapping Tax Underpayments and Overpayments, later, for more information.

## **Signature**

If you are filing Form 843 to request a refund or an abatement relating to a joint return, both you and your spouse from the related joint return 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 a trust must be signed by the fiduciary.

## **Paid Tax Return Preparer**

A paid tax return preparer who files Form 843 for you must sign the form and fill in the identifying information at the bottom of the form. The tax preparer must give you a copy of the completed Form 843 for your records. Someone who prepares your Form 843 but does not charge you should not sign it.

## **Special Situations**

Your Form 843 may deal with situations that have special qualifications or special rules. The items that follow give you specialized information so your Form 843 can be filed and processed correctly.

# **Taxpayers With Visual Impairments and Disabilities**

If you were unable to read and timely respond to a standard print notice from the IRS, you may be able to request a refund or an abatement of assessed penalties, interest, or additions to tax. The following list illustrates the types of items you may want to include in your explanation on line 8 when completing Form 843 for this purpose.

- The nature of the disability that prevents you from reading and timely responding to notices in a standard print format.
- The date you received the standard print notice from the IRS and a description of the notice.
- The date you learned of the issue described in the standard print notice.

- Whether you requested that the IRS provide the notice (or previous notices) in an alternative format and, if so, the date of the request and the format requested.

## **Refund of Excess Social Security, Medicare, or RRTA Tax**

If you are claiming a refund of excess social security, Medicare, or RRTA tax withheld by one employer, you must, if possible, attach a statement from the employer. The statement should indicate the following.

- The amount, if any, the employer has repaid or reimbursed you for excess taxes withheld.
- The amount, if any, of credit or refund claimed by the employer or authorized by you to be claimed by the employer. The employer should include in the statement the fact that it is made in support of your claim for refund of employee tax paid by the employer to the IRS.

If you cannot obtain a statement from the employer, you should attach a statement with the same information to the best of your knowledge and belief and include in the statement an explanation of why you could not obtain a statement from the employer. Attach a copy of your Form W-2 to prove the amount of social security, Medicare, or RRTA tax withheld.

## **Excess Tier 2 RRTA Tax**

Complete lines 1 and 2. Skip line 3. On line 4, check box a for "Employment" tax. Skip lines 5, 6, and 7. On line 8, identify the claim as "Excess tier 2 RRTA" and show your computation of the refund. You must also attach copies of your Forms W-2 for the year to Form 843. See the worksheet in Pub. 505, Tax Withholding and Estimated Tax, to help you figure the excess amount.



## **Refund of Social Security or Medicare Tax Withheld in Error**

The same supporting evidence described in *Refund of Excess Social Security, Medicare, or RRTA Tax* above must be provided. If you are a nonresident alien, see Pub. 519 for additional information.

## **Requesting Abatement or Refund of a Trust Fund Recovery Penalty (TFRP) Assessment**

In order to file a claim for refund of a TFRP assessment for each applicable tax period, the taxpayer must pay the portion of the penalty attributable to either:

- One employee if the TFRP is based on employment taxes, or
- One transaction if the claim relates to a TFRP for excise taxes.

# **Requesting Abatement or Refund of a Penalty or Addition to Tax as a Result of Written Advice**

The IRS can abate or refund any portion of a penalty or addition to tax caused by erroneous advice furnished to you in writing by an officer or employee of the IRS acting in their official capacity.

The IRS will abate the penalty or addition to tax only if:

1. You reasonably relied on the written advice,
2. The written advice was in response to a specific written request for advice made by you (or your representative who is allowed to practice before the IRS), and

3. The penalty or addition to tax did not result from your failure to provide the IRS with adequate or accurate information.

See Regulations section 301.6404-3 for more information.

**How to request an abatement or refund of a penalty or an addition to tax as a result of written advice.** Complete lines 1 through 4. On line 3, enter the date of payment if the penalty or addition to tax has been paid. On line 6, enter the applicable Internal Revenue Code section for the assessed penalty. Check box b on line 7.

You must attach copies of the following information to Form 843.

1. Your written request for advice.
2. The erroneous written advice you relied on that was furnished to you by the IRS.

3. The report, if any, of tax adjustments identifying the penalty or addition to tax and the item(s) relating to the erroneous advice.

***When to file.*** An abatement of any penalty or addition to tax as a result of written advice will be allowed only if:

- You submit the request for abatement within the period allowed for collection of the penalty or addition to tax, or
- You paid the penalty or addition to tax within the period allowed for claiming a credit or refund of such penalty or addition to tax.

## **Requesting Abatement or Refund of Interest Due to IRS Error or Delay Under Section 6404(e) (1)**

The IRS can abate interest if the interest is caused by IRS errors or delays. The IRS will abate the interest only if there was an

unreasonable error or delay in performing a managerial or ministerial act (defined later). The taxpayer cannot have caused any significant aspect of the error or delay. In addition, the interest can be abated only if it relates to taxes for which a notice of deficiency is required. This includes income taxes, generation-skipping transfer taxes, estate and gift taxes, and certain excise taxes. Interest related to employment taxes or other excise taxes cannot be abated. See Pub. 556 for more information.

**How to request abatement of interest on a tax.** Complete lines 1 through 4. On line 3, show the dates of any payment of interest or tax liability for the period involved. Check box a on line 7. On line 8, state:

- The type of tax involved,
- When you were first notified by the IRS in writing about the deficiency or payment,

- The specific period for which you are requesting abatement of interest,
- The circumstances of your case, and
- The reasons why you believe that failure to abate the interest would result in grossly unfair treatment.

***Managerial act.*** The term “managerial act” means an administrative act that occurs during the processing of your case involving the temporary or permanent loss of records or the exercise of judgment or discretion relating to management of personnel. A decision regarding the proper application of federal tax law (or other federal or state law) is not a managerial act. See Regulations section 301.6404-2 for more information.

***Ministerial act.*** The term “ministerial act” means a procedural or mechanical act that does not involve the exercise of judgment or discretion and that occurs during the processing of your case after all prerequisites

of the act, such as conferences and review by supervisors, have taken place. A decision regarding the proper application of federal tax law (or other federal or state law) is not a ministerial act. See Regulations section 301.6404-2 for more information.

***Multiple tax years or types of tax.*** File only one Form 843 if the interest assessment resulted from the IRS's error or delay in performing a single managerial or ministerial act affecting a tax assessment for multiple tax years or types of tax (for example, where 2 or more tax years were under examination). Check the applicable box(es) on line 4 and provide a detailed explanation on line 8.

# **Requesting Net Interest Rate of Zero on Overlapping Tax Underpayments and Overpayments**

If you have paid or are liable for interest on a tax underpayment and have received or are due interest on a tax overpayment for the same period of time, you can request that the IRS compute the interest using the net interest rate of zero.

**How to request a net interest rate of zero.** You must provide documentation to substantiate that you are the taxpayer entitled to receive the interest due on the overpayment.

Leave line 1 blank. You can enter a dollar amount on line 2 or leave it blank. Complete line 4 to indicate the type of tax.



Complete line 5 to indicate the type of return filed. More than one box can be checked on lines 4 and 5. Do not complete lines 3, 6, and 7.

On line 8, provide all of the following information.

1. The tax periods for which you overpaid and underpaid your tax liability. A separate Form 843 is not required for each separate tax period involved in the request.
2. When you paid the tax if the underpayment is no longer outstanding.
3. When you received your tax refund if the overpayment is no longer outstanding.
4. The period(s) that your overpayment and underpayment overlapped and the overlapping amount. You should provide any background material

(such as copies of examination reports, notices, or prior interest computations provided by the IRS) relating to the overpayment and underpayment.

5. A computation, to the extent possible, of the amount of interest to be credited, refunded, or abated. If you are unable to provide a computation, provide an explanation of why you are unable to provide the computation. The computation should generally be made by applying section 6621(d) to reduce your underpayment interest payable to the IRS. However, if only the period of limitation for claiming additional overpayment interest is open on the date you file Form 843, you should make the computation by applying section 6621(d) to increase your overpayment interest payable by the IRS.

6. Section 6621(d) provides for a net interest rate of zero to the extent of the overlapping underpayment and overpayment of the same taxpayer. If your claim involves more than one taxpayer identification number (TIN), explain why the different TINs can be treated as the same taxpayer.

## **Branded Prescription Drug Fee**

On line 1, enter the fee year on the "Beginning date (MM/DD/ YYYY)" line. Complete line 2. Skip line 3. On line 4, check the box for "Fee." On line 5, check box m for "Branded Prescription Drug (BPD) Fee." Skip lines 6 and 7. On line 8, identify the claim as "Branded prescription drug fee" and explain why you are claiming a refund.

Attach a copy of the Form 8947, Report of Branded Prescription Drug Information, that provided the basis for the fee as calculated by the IRS, as well as any additional information

on the amount to be refunded. You must tell us whether you or anyone else has filed a previous claim for any amount covered by this claim. Fee claims should not be combined with any other claims.

**Note.** Interest related to the branded prescription drug fee cannot be abated.

### **Privacy Act and Paperwork Reduction Act**

**Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 6402 and 6404 state the conditions under which you may file a claim for refund and request for abatement of certain taxes, penalties, and interest. Form 843 may be used to file your claim or request. Section 6109 requires that you disclose your taxpayer identification number (TIN). Routine uses of this information include giving it to the Department of Justice for civil or criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in

administering their tax laws. We may also give this information to federal and state agencies to enforce federal nontax criminal laws and to combat terrorism. You are not required to claim a refund or request an abatement; however, if you choose to do so, you are required to provide the information requested on this form. Failure to provide all of the requested information may delay or prevent processing your claim or request; providing false or fraudulent information may subject you to civil or criminal penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping.....** 26 min.

**Learning about the law or the form.....** 20 min.

**Preparing the form.....** 28 min.

**Copying, assembling, and sending the form to the IRS.....** 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 843 simpler, we would be happy to hear from you. You can send us comments through

[IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can send your comments to:

Internal Revenue Service  
Tax Forms and Publications Division  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

Do not send the form to this address.  
Instead, see *Where To File*, earlier.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

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