

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 Mailstop number in the *Where to File* table on page 2 of the Instructions for Form 843 (Rev. December 2012), has changed. The address to mail Form 843 in this case **ONLY** is:

Internal Revenue Service
Mailstop **4921**
1973 N. Rulon White Blvd.
Ogden, UT 84404

The above mailstop change is effective **ONLY** if you are filing Form 843 in response to Letter 4658 (notice of branded prescription drug fee).

Please see the Where to File Table below.

Where To File

IF you are filing Form 843...	THEN mail the form to...
In response to an IRS notice regarding a tax or fee related to certain taxes such as income, employment, gift, estate, excise, etc.	The address shown in the notice.
For penalties, or for any other reason other than an IRS notice (see above) or Letter 4658 (see below)	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.
In response to Letter 4658 (notice of branded prescription drug fee) Note. To ensure proper processing, write "Branded Prescription Drug Fee" across the top of Form 843.	Internal Revenue Service Mail Stop 4921 1973 N. Rulon White Blvd. Ogden, UT 84404 Caution. Use this address only if you are claiming a refund of the branded prescription drug fee.

This change will be reflected in the next revision of the Instructions for Form 843.

Claim for Refund and Request for Abatement

▶ See separate instructions.

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

- (a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or
- (c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Name(s)	Your social security number
Address (number, street, and room or suite no.)	Spouse's social security number
City or town, state, and ZIP code	Employer identification number (EIN)
Name and address shown on return if different from above	Daytime telephone number

1 Period. Prepare a separate Form 843 for each tax period or fee year. From _____ to _____	2 Amount to be refunded or abated: \$ _____
--	---

3 Type of tax or fee. Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related.

Employment
 Estate
 Gift
 Excise
 Income
 Fee

4 Type of penalty. If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). IRC section: _____

5a Interest, penalties, and additions to tax. Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.)

Interest was assessed as a result of IRS errors or delays.
 A penalty or addition to tax was the result of erroneous written advice from the IRS.
 Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax.

b Date(s) of payment(s) ▶ _____

6 Original return. Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates.

706 709 940 941 943 945
 990-PF 1040 1120 4720 Other (specify) ▶ _____

7 Explanation. Explain why you believe this claim or request should be allowed and show the computation of 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 claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown.

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.

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

Signature (spouse, if joint return) _____ Date _____

Paid Preparer Use Only	Print/Type 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.			