



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

# Claim for Refund and Request for Abatement

Go to [www.irs.gov/Form843](http://www.irs.gov/Form843) for instructions and the latest information.

**Check the box below that indicates your reason for filing Form 843.**

**Tax**

- 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
- 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 under section 6404(e)(1)
- Request for net interest rate of zero under Rev. Proc. 2000-26

**Other**

- 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 refund or abatement (see instructions)			Social security number (SSN)		
Name of spouse if filing 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.		
City, town, or post office. If you have a foreign address, also complete spaces below.		State	ZIP code	Employer ID number (EIN)	
Foreign country name		Foreign province/state/county		Foreign postal code	
Name and address shown on return if different from above				Daytime telephone number	

- 1 Enter the tax period or fee year. Prepare a separate Form 843 for each tax period or fee year.  
 Beginning date (MM/DD/YYYY) \_\_\_\_\_ Ending 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.  
**a** \_\_\_\_\_ **b** \_\_\_\_\_ **c** \_\_\_\_\_ **d** \_\_\_\_\_ **e** \_\_\_\_\_ **f** \_\_\_\_\_  
**g** \_\_\_\_\_ **h** \_\_\_\_\_ **i** \_\_\_\_\_ **j** \_\_\_\_\_ **k** \_\_\_\_\_ **l** \_\_\_\_\_
- 4 Check the box with the type of tax or fee for which you are asking a refund or abatement. Or check the box with the type of tax or fee to which the interest, penalty, or addition to tax is related. Check only one box.  
**a**  Employment    **b**  Estate    **c**  Gift    **d**  Excise    **e**  Income    **f**  Fee    **g**  Civil penalty

- 5** Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates.
- a**  706    **b**  709    **c**  940    **d**  941    **e**  943    **f**  944    **g**  945    **h**  990-PF
- i**  1040    **j**  1120    **k**  4720    **l**  CT-2    **m**  Branded Prescription Drug (BPD) Fee
- n**  Other (specify) \_\_\_\_\_
- 6** If the claim or request involves a penalty, enter the Internal Revenue Code (IRC) section on which the penalty is based (see instructions). IRC 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.
- 8** 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.

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AND OMB USE  
ONLY DRAFT  
July 2, 2024  
DO NOT FILE

**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.

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.)	Date	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Signature (spouse, if joint return)	Date	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

<b>Paid Preparer Use Only</b>	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.