

# Claim for Refund and Request for Abatement

▶ See separate instructions.

**If your claim is for an overpayment of income taxes, DO NOT use Form 843. (See instructions.)**  
**Use Form 843 ONLY if your claim involves one of the taxes shown on lines 3a, 6, 7, or 8, or a refund or abatement of interest, penalties, or additions to tax on line 4a.**

<b>Please type or print</b>	Name of claimant	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	:	:
	Name and address shown on return if different from above	Daytime telephone number	(    )	(    )
<b>1</b> Period—prepare a separate Form 843 for each tax period From _____, 19____, to _____, 19____		<b>2</b> Amount to be refunded or abated \$ _____		

**3a** Type of tax, penalty, or addition to tax  
 Employment     Estate     Excise     Gift     Penalty IRC section ▶ \_\_\_\_\_

**b** Type of return filed (see instructions)  
 706     709     720 IRS No(s). ▶ .....     730     940     941     990-PF     2290  
 4720     Other (specify) See lines 6–8 on page 2 and the instructions for gasoline excise tax claims if you are not a filer of Form 720. ▶

**4a** Request for abatement or refund of:  
 Interest under Rev. Proc. 87-42.                       Interest under Rev. Proc. 87-43.  
 A penalty or addition to tax as a result of erroneous advice from the IRS.

**b** Dates of payment ▶

**5 Explanations and additional claims.** Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax.

**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 signature must be accompanied by the officer's title.

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.		Director's Stamp (Date received)
..... Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	..... Date	
..... Signature	..... Date	

**6 Gasoline Wholesale Distributors**

Claimant bought gasoline or a gasohol mixture at a price that included the excise tax and (a) sold it directly to a state or local government for its exclusive use, (b) sold it directly to a nonprofit educational organization for its exclusive use, (c) used or sold it as supplies for vessels or aircraft, or (d) sold it for export. Claimant qualifies as a gasoline wholesale distributor, sold the fuel at a tax-excluded price, and obtained a certificate of ultimate purchase or proof of export from the buyer.

CRN	Type of tax	Rate	Gallons of fuel	Amount
301	Gasoline	\$.141*		
312	Gasohol containing at least 10% alcohol	.087*		
312	Gasohol containing at least 7.7% alcohol but less than 10% alcohol	.0994**		
312	Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol	.1102**		

**7 Gasohol Blenders** (See instructions.)

Claimant bought gasoline taxed at the full rate (\$.141\*) and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business.

CRN	Percentage of alcohol in the mixture	Rate	Gallons of gasoline	Amount
302	At least 10% alcohol	\$.0444*		
302	At least 7.7% alcohol but less than 10% alcohol	.0333**		
302	At least 5.7% alcohol but less than 7.7% alcohol	.0242**		

**8 Off-Highway Business Use of Gasoline**

Claimant bought gasoline at a price that included the excise tax and used that gasoline for an off-highway business use.

CRN	Exempt use	Rate	Gallons	Amount
301	Gasoline, off-highway business use	\$.141*		

\* The rates shown are effective after November 30, 1990.

\*\* The rates shown are effective after December 31, 1992.