



Tax Reduction Letter

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Internal Revenue Manual Section 5.7.7.4 (08-02-2013)

Claim for Refund

1. The taxpayer should submit a claim for refund involving a TFRP on Form 843, *Claim for Refund and Request for Abatement*. See IRM 5.7.7.4.2, *Withholding Collection - IRC 6672(c)*, for information on the additional actions the taxpayer must take and the required time frames in order for the Service to be required to withhold collection action. The taxpayer must submit a separate Form 843 for each period the taxpayer wants considered for refund and abatement.
2. In order to file a claim for refund of a TFRP, for each applicable tax period the taxpayer must pay the portion of penalty attributable to either:
 - One employee if the TFRP is based on employment taxes
 - One transaction if the claim relates to a TFRP for excise taxes

Note:

If the taxpayer files suit the government will place the unpaid portion of the TFRP before the court by means of counterclaim.

3. Generally, the Service will consider TFRP claims for refund (and for related abatement of unpaid TFRP portions) if they are filed within two years after the date the required payment was made.
4. The Advisory office where the claimant resides should work the claim.

If:	Then:
The claimant does not reside in a location covered by the Advisory office where the claim was submitted	Use Form 3210, <i>Document Transmittal</i> , to forward the Form 843, the TFRP files, as well as any associated Appeals or other files to the Advisory office where the claimant resides.
The Form 843 claim is received in the office where the claimant resides, but the TFRP was not assessed in that office	Contact the Advisory group in the originating office to have them transmit the TFRP files as well as any other needed files or documentation.

5. If the revenue officer receives a Form 843, the revenue officer will:
 - Document receipt of the Form 843 in the ICS history.
 - Date stamp Form 843 and attach the envelope if received via mail.
 - Forward Form 843 to Advisory on Form 3210, *Document Transmittal*.

As part of Collection's ordinary consideration of a case, the revenue officer may make history entries in ICS or ATFR regarding the original basis for TFRP assessment as the Form 843 has not been denied and no appeal has been filed.