

## 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) <b>Kenneth Price &amp; Tama Gambler Price</b>	Your social security number <b>248-69-5474</b>
Address (number, street, and room or suite no.) <b>8059 White Crane Ct</b>	Spouse's social security number <b>151-48-4474</b>
City or town, state, and ZIP code <b>Kissimmee, FL 34747</b>	Employer identification number (EIN)
Name and address shown on return if different from above	Daytime telephone number <b>(423) 482-9737</b>

<b>1 Period.</b> Prepare a separate Form 843 for each tax period or fee year. From <b>1/1/2021</b> to <b>12/31/2021</b>	<b>2 Amount</b> to be refunded or abated: <b>\$ \$435.00</b>
--	---

**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: **Failure to File tax return - §IRC 6651(a)(1)**

**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.

**We believe penalty waiver eligibility has been satisfied through the following conditions:**  
 All required returns/extensions are filed and no pending tax return requests or abatement.  
 Clean history for past three years, with no Failure to File tax return - §IRC 6651(a)(1) penalties.  
 The taxpayer(s) paid all taxes due or has set up payment agreements, which are current.

**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 \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>David W Collins</b>	Preparer's signature	Date <b>12/9/2024</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P03013529</b>
	Firm's name ▶ <b>dc Tax, LLC</b>			Firm's EIN ▶ <b>86-3654940</b>	
	Firm's address ▶ <b>9301 Ocoee St., #64</b>			Phone no. <b>(423) 482-9737</b>	



dc Tax, LLC.  
9301 Ocoee St., #64  
Chattanooga, TN 37363

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0002

Dec 09, 2024

Re: Request for Penalty Abatement

Kenneth Price & Tama Gambler Price, 248-69-5474 / 151-48-4474  
8059 White Crane Ct  
Kissimmee, FL 34747

To Whom it may concern:

We request the proposed or assessed penalties be abated for the taxpayer(s) listed above for the tax year ending 12/31/2021, Form 1040 (Individual Income), using the First Time Abatement procedures found in IRM Section 20.1.1.3.3.2.1.

We ask you provide relief from the following penalties:

We believe penalty waiver eligibility has been satisfied through the following conditions:  
All required returns/extensions are filed and no pending tax return requests or abatement.  
Clean history for past three years, with no Failure to File tax return - §IRC 6651(a)(1) penalties.  
The taxpayer(s) paid all taxes due or has set up payment agreements, which are current.

For these reasons, we believe the qualifications for first-time abatement have been met. Your attention to this matter is greatly appreciated.

Under penalty of perjury, all statements are true & correct to the best of my knowledge.

You can reach me at (423) 482-9737 if you have questions or require further clarification.

Sincerely,

David W Collins  
Enrolled Agent  
CAF# 0315-54449R

Enclosures:  
Form 843  
Form 2848