

Claim for Refund and Request for Abatement

OMB No. 1545-0024

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

1 Period. Prepare a separate Form 843 for each tax period or fee year. From <u>01/01/2009</u> to <u>12/31/2009</u>	2 Amount to be refunded or abated: \$ <u>799.00</u>
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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: 6662

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) ▶ see attached AT; IA established to begin on 4/26/2014

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.

Please consider abating the accuracy related penalty on the taxpayer's 200912 MFT 30. They made a mathematical error that resulted in an additional tax assessment, but the taxpayer's did not intentionally do this. They acted in good faith and relied on tax software to assist them in the preparation of their taxes. They filed their return on time and believed that it was filed without error. They were also responsive to the notices regarding the issue that they received from They have made payments on the additional assessment and they are currently in an installment agreement to repay their balance in full. Please consider abating this penalty as they did act in good faith and have continued to.

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 [REDACTED]	Preparer's signature [REDACTED]	Date	Check <input type="checkbox"/> if self-employed	PTIN [REDACTED]
	Firm's name ▶ Tax Defense Network			Firm's EIN ▶ [REDACTED]	
	Firm's address ▶ 13901 Sutton Park Dr. S. Ste 220, Jacksonville, FL 32224			Phone no. 888-282-9056	

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7 Explanation continued:

The 2008 1040 was timely prepared by my longtime CPA and showed a refund because I mistakenly believed the grant money received from "New Jersey Higher Education Student Assistance Authority" (1099-Misc) was not taxable income. The State of New Jersey offers grants to doctors willing to work in underserved areas. I applied for the grant and was selected because I am physician working in an underserved locale and agreed to continue doing so.

Please see "Exhibit A," the 2008 Income and Wage transcript.

I reasonably believed the \$89,400.00 was a state funded non-taxable grant which did not need to be calculated as income for 2008. My income in 2008 was W-2 which produced a refund, as erroneously prepared. I failed to file timely as I did not believe there was a deadline since no tax was due.

Please see "Exhibit B," the 2008 1040 tax return originally prepared showing a refund of \$9,691.00.

Upon receiving a notice from the IRS in May of 2011, notifying me a SFR was prepared for 2008, leading to a balance due; I hired a new tax professional to review and prepare the 2008 1040.

Please see "Exhibit C," the revised 2008 1040 that was subsequently filed and paid in full.

I now understand the \$89,400.00 grant is taxable and have since filed and paid the tax due. My failure to file and pay the tax in April of 2009 was not due to willful neglect but a mistaken belief the grant was non-taxable.

I have always filed my tax returns on time and never had a balance due. This was a onetime event based on reasonable cause and bad fiduciary advice. I have filed the 2008 1040 and paid all tax due on the return.

Computation:

The 2008 Account Transcript, "Exhibit D," was used to derive the amount of this request. Penalties were assessed for failure to file by the due date and late payment of tax, November 7, 2011, in the amounts of:

166	\$4,723.65
276	\$1,875.35
<u>276</u>	<u>\$978.95</u>
Total:	\$7,577.95

Please consider abating the 166 and 276 penalties assessed to my account.