

# Claim of Income Tax Return Preparers

▶ See instructions on back.

<b>Please Print or Type</b>	Name of preparer	Identifying number (See instructions.)
	Address to which statement(s) of notice and demand were mailed	
	City or town, state, and ZIP code	Address of IRS office that sent statement(s)
	Address shown on return(s) for which penalties were assessed (if different from above)	

- 1 Kind of Penalty (Enter letter in column 2(c).)**
- |  |  |
|--|--|
| <p><b>A</b> Understatements due to unrealistic positions—section 6694(a)</p> <p><b>B</b> Willful or reckless conduct (intentional disregard of rules and regulations)—section 6694(b)</p> <p><b>C</b> Failure to furnish copy of return or claim for refund to taxpayer—section 6695(a)</p> <p><b>D</b> Failure to sign return or claim for refund—section 6695(b)</p> | <p><b>E</b> Failure to furnish identifying number—section 6695(c)</p> <p><b>F</b> Failure to retain copy or list—section 6695(d)</p> <p><b>G</b> Failure to file a record of return preparers—section 6695(e)(1)</p> <p><b>H</b> Failure to include an item in the required record of return preparers—section 6695(e)(2)</p> <p><b>I</b> Negotiation of check—section 6695(f)</p> |
|--|--|

**2 Identification of Penalties (See *Specific Instructions*.)**

	(a) Statement document locator number	(b) Date of statement	(c) Kind of penalty	(d) Amount assessed	(e) Amount paid	(f) Date paid (mo., day, year)
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
(11)						
(12)						
(13)						
(14)						

	(g) Taxpayer's name	(h) Taxpayer's identifying number	(i) Form involved	(j) Tax year
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				

**3 Amount To Be Refunded** (total of column 2(e), lines (1) through (14)). . . . . ▶

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.

**Signature** ▶ \_\_\_\_\_ **Date** ▶ \_\_\_\_\_

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 13 min.
- Learning about the law or the form** . . . . . 11 min.
- Preparing the form** . . . . . 8 min.
- Copying, assembling, and sending the form to the IRS** . . . . . 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0240), Washington, DC 20503. **DO NOT** send this form to either of these offices. Instead, see **Where and When To File** on this page.

## General Instructions

*(Section references are to the Internal Revenue Code, unless otherwise noted.)*

**Purpose of Form.**—File Form 6118 if you are a tax return preparer and want to claim a refund of preparer penalties you paid but that you believe were incorrectly charged.

**Claims for More than One Penalty.**—If you are claiming a refund for more than one of the penalties listed in item 1 on this form, you may or may not be able to claim them on the same form depending on the type of penalty involved.

You may claim a refund for more than one penalty on a **single** claim for:

1. Penalties G and H, provided you were billed for them on the same statement.
2. Penalties C, D, E, and F, even if you were billed for them on different statements. However, the penalties must all have been imposed by the same IRS office. You may not list

penalties imposed by an IRS service center (shown on Form 6335) and penalties imposed by a district office on the same claim. If you file a single claim for penalties billed on different statements, please group the penalties from each statement together.

You **must** file separate claims for a refund of each penalty A, B, or I, even if you were charged two penalties of the same type.

## Where and When To File

File Form 6118 with the IRS service center or IRS district office that sent you the statement(s). Generally, your claim must be filed within 3 years from the date you paid the penalty.

## Specific Instructions

**Identifying Number.**—If you are self-employed or employed by another preparer, enter your social security number. If you are the employer of other preparers, enter your employer identification number.

**Items 2 and 3.**—Be sure to enter the document locator number (DLN) and the date from each penalty statement you received in columns 2(a) and 2(b) of the form. In column 2(c) show the letter (A through I) from item 1 to indicate the kind of penalty on each line.

Fill in columns 2(d) and 2(g) through 2(j) using the information shown on the statements. Then fill in columns 2(e) and 2(f) and item 3 showing the amount of each penalty, the date you paid it, and the total amount you are claiming as a refund.

**Additional Information.**—You may want to attach a copy of the penalty statements to your claim.

In addition to completing the form, you must give your reasons for claiming a refund for each penalty you have listed. Identify each penalty by its line number from item 2, and write your explanation next to it. You may use the space below to do this. If you need additional space, attach a separate sheet.

For additional information about refunds of preparer penalties, see Regulations section 1.6696-1.