Form **6118**
(Rev. July 2018)
Department of the Treasury
Internal Revenue Service

Claim for Refund of Tax Return Preparer and Promoter Penalties

► **For Penalties Assessed Under IRC Sections 6694, 6695, 6700, and 6701.**
► **Go to *www.irs.gov/Form6118* for the latest information.**

OMB No. 1545-0240

Print or Type

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

Type of Penalty. Enter letter in column (c) below.

- **A** Understatements due to unreasonable positions—section 6694(a)
- **B** Willful or reckless conduct (intentional disregard of rules and regulations)—section 6694(b)
- **C** Failure to furnish copy of return or claim for refund to taxpayer—section 6695(a)
- **D** Failure to sign return or claim for refund—section 6695(b)
- **E** Failure to furnish identifying number—section 6695(c)
- **F** Failure to retain copy or list—section 6695(d)
- **G** Failure to file a record of return preparers—section 6695(e)(1)
- **H** Failure to include an item in the required record of return preparers—section 6695(e)(2)
- **I** Negotiation of check—section 6695(f)
- **J** Failure to exercise due diligence in determining eligibility for and the amount of certain tax credits and/or eligibility to file as head of household—section 6695(g)
- **K** Promoting abusive tax shelters, etc.—section 6700
- **L** Aiding and abetting understatement of tax liability—section 6701
- **M** Other (specify) (see instructions)

Identification of Penalties. Enter the information from your statement.

	(a) Statement document locator number (DLN)	(b) Date of statement	(c) Type of penalty	(d) Name(s) of taxpayer(s)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

	(e) Taxpayer's identification number	(f) Form number	(g) Tax year	(h) Amount assessed	(i) Amount paid	(j) Date paid (mo., day, yr.)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

Amount of Claim. Enter the total of column (i), lines 1 through 12 . . . . . ►

Sign Here

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 _____