

BUSINESS COVID PENALTY REFUND ORGANIZER

CLIENT NAME:

BUSINESS NAME:

BUSINESS ADDRESS:

PENALTY YEAR(S):

STEPS NEEDED TO TAKE:

1. Gather copies of all IRS penalty notices and proof of payments.
2. Upload this organizer and notices to your client portal.
3. We will prepare the Form 843 and upload the completed forms to your portal.
4. Review the form, have the authorized signer sign it, and mail the original via USPS CERTIFIED MAIL with Return Receipt to the IRS address we provide.
5. IMPORTANT: This must be postmarked no later than July 10, 2026.
6. Keep a copy of everything + the mailing receipt.

PLEASE SEE THE NEXT ENGAGEMENT PAGE FOR OUR FEES AND WHAT IS PROVIDED WITH THIS SERVICE

Thank you for engaging Taryle Accounting, CPA, PLLC to assist with preparing a protective claim for refund related to potential IRS penalties and interest assessed during the COVID-19 federal disaster period for your Business Entity.

Scope of Services We will:

- Review the IRS notices and payment documentation you provide.
- Prepare one or more IRS Form 843 (Claim for Refund and Request for Abatement) as a protective claim, citing IRC § 7508A(d) and the *Kwong* decision.
- Provide the completed form(s) to you for review and mailing via certified mail with return receipt requested.

We will **not** provide ongoing representation before the IRS, handle any appeals, respond to IRS correspondence, or guarantee any outcome. This is a limited-scope engagement solely for preparation of the protective filing(s). A separate Power of Attorney (Form 2848) may be needed if further IRS contact is required later.

Important Disclosures and Risks

- **No Guarantee of Refund:** There is **no guarantee** that the business will receive any refund or abatement. The IRS has not acquiesced to the *Kwong* decision and is expected to appeal. Even if upheld, the IRS may deny, delay, or partially allow claims. There is a **good possibility** nothing will be received.
- **Potential Long Delays:** If a refund is ultimately issued, it could take a very long time (potentially years) due to ongoing litigation and IRS processing.
- **Protective Nature:** This filing preserves the business's rights while the legal issues are resolved, but it does not create an immediate entitlement.
- **Client Responsibilities:** You must provide complete IRS notices showing the penalties assessed and confirmation of payment dates. You are responsible for reviewing the Form 843 for accuracy and mailing it yourself via certified mail.

Fees Our fee for this service is **\$500 for the first tax year/entity** plus **\$150 for each additional year. This fee is non-refundable.** Payment is due before we begin work

Below is the link to make the payment:

Please have the authorized signer execute below.

Sincerely,

Warren Taryle, CPA

Client Acceptance (on behalf of _____) Signature:

_____ Date: _____

Printed Name & Title: _____