

PERSONAL COVID PENALTY REFUND ORGANIZER

CLIENT NAME:

ADDRESS:

PENALTY YEAR(S):

STEPS NEEDED TO TAKE:

1. Log into your IRS Online account at IRS.gov. (create one if needed)
2. Download your Account Transcripts for each relevant tax year. (2020-2023)
3. Upload the organizer and the transcripts to your client portal.
4. We will prepare the Form 843 and upload the completed forms to your portal
5. Review the form, sign it, and mail the original via USPS CERTIFIED MAIL with Return Receipt to the IRS address we provide.
6. IMPORTANT: This must be postmarked no later than July 10, 2026.
7. 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, as discussed in the recent *Kwong v. United States* decision.

Scope of Services We will:

- Review the IRS account transcripts 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).

Important Disclosures and Risks

- **No Guarantee of Refund:** There is **no guarantee** that you will receive any refund or abatement. The IRS has not acquiesced to the *Kwong* decision and is expected to appeal. Even if the decision is upheld, the IRS may deny, delay, or partially allow claims. There is a **good possibility** you will receive nothing.
- **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 your rights while the legal issues are resolved, but it does not create an immediate entitlement.
- **Client Responsibilities:** You must create an IRS online account, download and provide accurate account transcripts for the relevant years, review the Form 843 for accuracy, and mail it yourself via certified mail. You are responsible for all mailing costs and retaining proof of mailing.

Fees Our fee for this service is **\$400 for the first tax year** plus **\$100 for each additional year**. **This fee is non-refundable** once we begin preparation, regardless of the outcome. Payment is due before work begins.

Please make the payment using the link below:

Please sign below to confirm your understanding and agreement. We look forward to assisting you.

Sincerely,

Warren Taryle, CPA Taryle Accounting, CPA, PLLC

Client Acceptance I have read and understand the terms above, including the risks and non-guarantee of any refund. I agree to the engagement and fee structure.

Signature: _____ Date: _____

Printed Name: _____