

## Instructions: Filing Your Protective Kwong Refund Claim (Form 843)

### For Personal Returns

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 recommended). Look for penalty and interest entries.
3. Complete the **Personal COVID Penalty Refund Organizer**.
4. Upload the organizer and the transcripts to your client portal. *(If you don't have a portal, contact our office at (480) 948-9510 to set one up.)*
5. We will prepare the Form 843 and upload the completed forms to your portal.
6. Review the form, sign it, and mail the **original** via **USPS Certified Mail with Return Receipt** to the IRS address we provide.
7. **IMPORTANT:** This must be **postmarked no later than July 10, 2026**.
8. Keep a copy of everything + the mailing receipt.

### For Business Returns

1. Gather copies of all IRS penalty notices and proof of payments.
2. Complete the **Business COVID Penalty Refund Organizer**.
3. Upload the organizer and notices to your client portal. *(If you don't have a portal, contact our office at (480) 948-9510 to set one up.)*
4. We will prepare the Form 843 and upload the completed forms to your portal.
5. 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.
6. **IMPORTANT:** This must be **postmarked no later than July 10, 2026**.
7. Keep a copy of everything + the mailing receipt.

### Timeline & Expectations

- We prepare the form(s) only.
- There is **no guarantee** of any refund.
- It could take **months or years** before we have a final decision on whether the IRS will issue refunds.
- Keep all records. We are happy to answer questions about the forms we prepare.

**Contact us with any questions!**