

Part IV - Items of General Interest

IRS Encourages Taxpayers to Request Credit or Refund of any Telephone Excise Taxes Paid for Nontaxable Service As Outlined in Notices 2006-50 and 2007-11.

Announcement 2012-16

The Internal Revenue Service reminds and encourages taxpayers to timely request a Telephone Excise Tax Refund if they have not already done so. Since the Service stopped collecting the tax on long distance service in 2006, it has administered a simplified procedure for taxpayers to request a refund of excise taxes paid under section 4251 on nontaxable services that were billed after February 28, 2003, and before August 1, 2006. Taxpayers have until July 27, 2012, to request refunds of the telephone excise tax.

Based on recent litigation, the validity of the notice that outlines the procedures under which a taxpayer may request a refund of telephone excise tax has been called into question. While the litigation continues, in the interest of providing certainty to taxpayers, if the taxpayer chooses to request a refund, the Internal Revenue Service will process and honor requests that are made on or before July 27, 2012. Taxpayers should make their requests on the appropriate 2006 income tax return. For example, individuals who were not otherwise required to file a federal income tax return for 2006 may request a refund of the safe harbor amount, without documentation, by filing a Form 1040EZ-T, *Request For Refund of Federal Telephone Excise Tax*. Taxpayers

who have previously filed 2006 income tax returns but did not request a telephone excise tax refund should use amended income tax returns, for example a Form 1040-X, *Amended U.S. Individual Income Tax Return*, to make their requests. Taxpayers who wish to request actual amounts of excise taxes paid rather than the safe harbor amounts described in Notice 2007-11 should use Form 8913, *Credit for Federal Telephone Excise Tax Paid*.

The Service will not process refund requests submitted after July 27, 2012.

For further details on how to make the requests, please see the instructions for the appropriate 2006 income tax return form and the instructions for Form 8913. Forms and instructions are available on <http://www.irs.gov>.

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