



Frost Law Offers New Tool To Help Businesses, Individuals Apply For Kwong Refunds

By Terry Lemons

WASHINGTON – To help taxpayers who paid interest and penalties during the pandemic, Frost Law has a special web page to help people quickly see if they qualify for a potential Internal Revenue Service refund following the Kwong court case.

The new tool provides taxpayers with a free way to quickly check their eligibility for a tax refund or abatement if they paid interest or penalties to the IRS between 2020 and 2023. For those who qualify, the Frost website will outline steps for taxpayers to take if they want to pursue a claim before the July 10 deadline.

“People may be overlooking an unusual opportunity for businesses and average taxpayers to potentially obtain refunds from the IRS,” said Glen Frost, the firm’s Founding Partner. “Given the complexities involved, our firm wanted to make it as easy as possible for taxpayers to see if they’re eligible for a refund and help them decide if it’s worth pursuing an IRS claim.”

Frost Law, headquartered in metropolitan Washington, D.C., works with clients across the nation. The firm’s attorneys have been active on the Kwong pandemic-era refund issues, with the team being quoted in publications including the *Wall Street Journal*, the *New York Times*, the *Associated Press* and *USA Today*.

Kwong Court Case Could Mean Billions of Potential Refunds

Following last fall’s *Kwong v. United States* decision, millions of taxpayers that paid IRS penalties or interest during the 2020-2023 pandemic period could be owed a tax refund or abatement.

The implications of the decision are far-reaching. There are more than a dozen IRS areas where people paid interest or penalties. Frost encourages taxpayers





and tax professionals to review their records to see if they qualify, and the firm's [new website tool](#) makes it easier to check eligibility.

Groups potentially eligible for a refund range from individual taxpayers and small businesses to corporations and partnerships as well as people with international tax requirements or Individual Retirement Accounts (IRAs).

Billions of dollars of refunds are at stake. While the amounts will vary widely, tax refunds or abatements could be substantial in some cases, particularly for businesses and taxpayers with substantial failure-to-pay penalties. But time is running out. Affected taxpayers should review their situation and consider filing IRS Form 843, Claim for Refund and Request for Abatement, by July 10, 2026, to protect their rights. The Frost website tool simplifies the process even further.

The Frost team discusses the Kwong case in a [special YouTube video](#).

IRS Appealing The Kwong Decision, But Taxpayers Still Must File Claims By July 10 To Protect Potential Refunds

Last fall, the Court of Federal Claims decided in *Kwong* that there was a mandatory suspension of tax deadlines during the pandemic period. This suspension covered from January 20, 2020, through July 10, 2023. The court held that the IRS was not permitted to assess interest or penalties for obligations occurring during this window tied to COVID-19 disaster declarations. The case raised the possibility for other taxpayers to have previously paid penalties refunded or unpaid assessments abated.

The IRS recently decided to appeal the Kwong case. While

the case remains in the courts, the deadline to file claims still remains July 10.

“While this case may take years to resolve, taxpayers may ultimately still be entitled to a refund,” Frost said. “But they’re only eligible if they submit a claim before the July deadline. We continue urging people to quickly check their eligibility and see if it’s worth pursuing.”

How The Kwong Tool Works On AskFrost.com

Taxpayers can quickly find out – for free -- if they might be eligible for a tax refund or abatement by visiting the Frost website and [the new tool](#).

The three-step process can be done quickly:

- Both individuals and businesses initially submit basic information to start the screening process.
- Next, taxpayers authorize access to their tax transcripts safely and securely, which allows the firm to look for key indicators that interest or penalties were paid during the pandemic period.
- Finally, the Frost team will provide results and options for those eligible to pursue a refund claim.

The tool is free for taxpayers to use in the initial steps. After receiving the results, eligible taxpayers can decide if it's worthwhile to pursue the claim. For those interested in proceeding, Frost can help prepare the necessary documents for the taxpayer. For those with larger claims, Frost can assist on a contingency basis.

Due to the IRS requirements, all taxpayers must hand sign and mail in the IRS forms by the July 10 deadline.

“Time is critical for people considering filing a claim,” Frost





said. “Given the calendar and the mail-in requirement, this isn’t something to put off until the last minute.”

New Tool Can Help Those Who Repaid ERC Claims

The *Kwong* case also has implications for Employee Retention Credit (ERC) recipients who amended tax returns. *Kwong* means that the 2020 and 2021 income tax returns were not actually due until July 10, 2023 so IRS bills for failure-to-pay penalties and underpayment interest may be overstated. Like other taxpayers, ERC recipients that paid those charges may be entitled to an IRS refund.

Taxpayers who made ERC-related income tax amendments can use the new Frost Law tool to determine their eligibility for a refund or abatement.

About Frost Law: The firm is headquartered in the Washington, D.C., metro area. With multiple offices, the firm works with clients across the nation and around the world. Currently, more than 80 Frost employees include skilled attorneys focusing on tax, business, litigation and estates as well as Certified Public Accountants, Certified Financial Planners™, Enrolled Agents and other tax professionals. Frost’s team can help people and businesses on issues including tax planning, tax strategy, tax minimization as well as helping scam victims with tax issues. Contact our team today at [\(410\) 497-5947](tel:410-497-5947) or [schedule a confidential consultation](#).

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