



Frost Law Shares Tips On Using New IRS.gov Tool For Kwong Refund Claims; July 10 Deadline to File

By Terry Lemons

WASHINGTON – With a July 10 deadline nearing, Frost Law provided tips to taxpayers on ways to use a new Internal Revenue Service tool to electronically submit refund claims related to penalties and interest paid during the pandemic period.

This week, the IRS quietly posted how to electronically file a Form 843 protective claim form. The new electronic version can be used by individual taxpayers seeking refunds before the July 10, 2026, deadline related to the Kwong court case.

Following last fall's Kwong v. United States decision involving federal disaster deadlines, millions of taxpayers that paid IRS penalties or interest during the 2020-2023 pandemic period could be owed a tax refund or abatement. While the IRS is appealing the case in courts, the legal window to file a claim for refunds closes on Friday.

“There’s a narrow window for taxpayers who haven’t filed a claim yet,” said Glen Frost, Frost Law’s Founding Partner. “This new electronic portal creates a shortcut for people to get their refund request in before the deadline. If people paid penalties or interest during the pandemic, this is a last-minute chance to quickly file a claim.”

Frost noted there are a few caveats and tips for using the new IRS electronic tool to file Form 843, Claim for Refund and Request for Abatement:

- It can only be used by individuals making a Kwong-related claim; businesses still must file on paper before the July 10 deadline.
- The tool can only be used to claim refunds for fully paid interest and penalties between 2020-2023.



- For those seeking a refund, an IRS Online Account is required before using the IRS tool.
- For married taxpayers seeking a Kwong refund, Frost recommended making sure both spouses have an IRS Online Account before filing the Form 843. That's because a request will be electronically sent to the spouse's account to sign the form. Both spouses must electronically sign the form to be submitted through the portal.

Taxpayers using the IRS.gov electronic tool for Kwong claims should keep proof of their submission and make sure it is filed by July 10, 2026. These will be filed as protective claims, meaning the IRS will not decide on these claims and will hold them until the Kwong-related litigation is resolved.

More Details About the Kwong Case

For taxpayers, the implications of the Kwong 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.

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 abatement could be substantial in some cases, particularly for businesses and taxpayers with substantial failure-to-pay penalties. But time is running out with the July 10 deadline. Affected taxpayers should review their situation and consider filing IRS Form 843 by July 10, 2026, to protect their rights.

About Frost Law: 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.

With multiple offices, Frost Law 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:4104975947) or [schedule a confidential consultation](#).

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