

# IRS Penalties & Interest Refund Opportunity

Guidance for introducing a developing refund opportunity related to certain IRS penalties and interest assessed for deadlines during COVID-19 disaster period and directing prospects into the WonderTrust process.

## OVERVIEW

### What Referral Sources Need to Know

WonderTrust is assisting businesses and individuals in evaluating a potential opportunity to seek to recover certain IRS penalties and interest assessed for deadlines occurring during the federally declared COVID disaster period. This opportunity is based on recent legal developments and remains evolving. Protective claims are being filed to preserve taxpayer rights ahead of applicable deadlines.

Independent Referral Sources must introduce the opportunity accurately and should do so at a high level before directing prospects into the WonderTrust process.

## REFERRAL GUIDANCE

### Do's and Don'ts

#### DO'S

##### Convey Accurately

- There may be an opportunity to recover certain IRS penalties and interest
- WonderTrust will assist with refund claim analysis

##### Emphasize Timing

- Each taxpayer has a unique deadline to preserve its rights, which for most taxpayers is July 10, 2026

##### Keep It High-Level

- This opportunity relates to certain IRS penalties and interest assessed during COVID disaster period

##### Drive to Process

- Direct prospects to intake and authorization, including Form 8821
- Reinforce that WonderTrust handles evaluation and filing

##### Maintain Role Clarity

- WonderTrust = specialist
- You = introducer

#### DON'TS

##### No Guarantees

- Do not make guarantees or promise refunds or outcomes

##### No Automatic Framing

- Do not suggest the IRS is proactively issuing refunds

##### No Advice

- Do not make statements regarding eligibility or provide tax or legal guidance

##### No Mischaracterization

- Do not present this as an IRS or government program, or as an opportunity that is final or fully approved

##### No Technical Detail

- Avoid discussing IRS code sections, calculations, or IRS mechanics

##### No Artificial Urgency

- Keep messaging factual and deadline-based

## SUGGESTED LANGUAGE

### Approved Positioning

"There is a developing opportunity related to certain IRS penalties and interest assessed for deadlines occurring during the COVID disaster period that may allow individuals and businesses to recover funds. It is based on recent legal developments, and there is a deadline to preserve your rights. WonderTrust specializes in reviewing claims and managing the process."