

INSTRUCTIONS FOR FILING A CLAIM FOR TAX REFUND

Failure to complete all sections of the claim form will delay the processing of your claim and result in the return or denial of your claim.

1. **Claimant's Name, Address and Telephone** – State the full name, mailing address and telephone numbers of the business and/or person claiming the tax refund. All official correspondence will be sent to the business or person listed at this address.
 2. **Ownership** – If Claimant is a business, check the appropriate box to indicate whether the business is owned and operated by an individual, or is a partnership, corporation or other legal entity. If you check the box "Other" specify in the space provided the type of business entity and the jurisdiction where the entity was formed (e.g., California LLC).
 3. **Federal Taxpayer ID** – State the claimant's Federal Tax Identification Number and/or Social Security Number.
 4. **Tax Paid Information** – In the space provided, for each tax payment for which you claim a refund, state all of the following: (a) the Business Account Number issued by the Tax Collector for the business and the number of every Certificate of Authority to Collect Parking or Hotel Taxes, if any, issued by the Tax Collector to the business, or if you are claiming a refund of the Real Property Transfer Tax, the Assessor's Parcel Number, (b) the name(s) of the person or entity that paid the tax, (c) the date each tax payment was paid, (d) the receipt number for each tax payment, (e) the amount of each tax payment, and (f) the period for which the tax payment was made.
 5. **Basis of Claim** – State in detail all facts supporting your claim that the tax was overpaid, paid more than once, or erroneously or illegally collected or received by the City and County of San Francisco. For each payment for which you seek a refund check the appropriate box for the specific tax or fee for which the payment was made (e.g., Gross Receipts Tax, Hotel Tax, Parking Tax, Payroll Expense Tax, Real Property Transfer Tax, Stadium Operator's Tax, Utility User's Tax, or other tax or fee). Submit copies of all cancelled checks, receipts and any other document or record, which supports your claim for a refund. You must file a separate claim for tax refund for each type of tax.
 6. **Refund Amount** – State the total amount you are claiming as a tax refund. Provide a breakdown of the different payments and periods for which you are claiming a refund. If any amount you state in item no. 6 includes an amount for interest, provide the basis for your computation of interest. If you are claiming a refund of only a portion of the total tax paid, explain how the amount of the refund was calculated.
 7. **Signature of Claimant or Representative** – Please sign and date the claim form. Print the name of the signatory, and the position, title or other relationship to claimant. The claim must be signed by the taxpayer or other person determined to be liable for the tax or said person's guardian or conservator. No other agent, including the taxpayer's attorney, may sign a tax refund claim. The Controller will not accept a claim without an original signature. (A photostatic or facsimile copy will not be accepted.)
- Claims may be delivered to the Controller's Office Claims Division during regular business hours, Monday through Friday (excluding County holidays). For a time-stamped copy of your claim returned to you, please present an original and one copy with a self-addressed stamped envelope.
 - The City will pursue any and all penalties provided by law for presenting a false or fraudulent claim, including revocation of business license, civil and administrative penalties and court actions for damages, and criminal prosecution resulting in imprisonment or fine or both.

For information on the status of your claim, please call (415) 554-3900.

Please be advised that the City and County of San Francisco may offset against a claim any unpaid taxes or other amounts owed by the claimant, including unpaid hospital bills, unpaid parking and traffic tickets, welfare reimbursements or overpayments, business registration fees, or unpaid taxes.