

# CITY AND COUNTY OF SAN FRANCISCO

## Claim For Business Tax Refund

Before completing this form, please read the instructions on the back. You have **one year** from the date of payment, the date the return accompanying the payment was due, or the date on which the amount requested on an amended return or request for refund form timely filed with the Tax Collector was denied or deemed denied under section 6.15--1(g) of Article 6 of the Business and Tax

Regulations Code, whichever is later, to submit this form and supporting documentation to:

**CONTROLLER'S OFFICE, CLAIMS DIVISION, 1390 MARKET STREET, 7<sup>TH</sup> FLOOR, SAN FRANCISCO, CA 94102--5402.**

You must file a separate claim for business tax refund for each type of tax.

**1. CLAIMANT'S NAME:** \_\_\_\_\_

DBA (if applicable): \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

**2. IF CLAIMANT IS A BUSINESS:**

Type of Ownership Individual

Partnership

Corporation

Other: \_\_\_\_\_

**3. FEDERAL TAXPAYER ID #** \_\_\_\_\_

### 4. TAX PAID INFORMATION

Business Account Number	Paid By	Date Paid	Receipt No.	Amount Paid	Period Covered
a.					
b.					
c.					

**5. BASIS OF CLAIM:** State all facts that support your refund claim. If your claim applies to only a portion of the tax paid, please explain the portion to which it applies.

#### Applicable Tax (check one)

- Payroll Expense Tax
- Gross Receipts Tax
- Registration Fee
- Homelessness Gross Receipts Tax
- Commercial Rents Tax
- Traffic Congestion Mitigation Tax
- Tourism Improvement District Fee
- Moscone Expansion District Fee
- Transient Occupancy Tax
- Parking Tax
- Access Line Tax
- Utility Users Tax (other than TUT)
- Cigarette Litter Abatement Fee
- Telephone Users Tax (TUT)
- Stadium Operator Admission Tax
- Sugary Drinks Tax

**6. REFUND AMOUNT REQUESTED:** \$ \_\_\_\_\_

**7. DATE AMOUNT REQUESTED FROM THE TAX COLLECTOR WAS DENIED OR DEEMED DENIED (IF APPLICABLE):** \_\_\_\_\_

**8. SIGNATURE OF CLAIMANT OR REPRESENTATIVE:** I certify under penalty of perjury that I am the taxpayer (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with authority to bind the taxpayer), or agent of the taxpayer authorized to sign this form on behalf of the taxpayer (attach authorization), and that the information on this Claim for Business Tax Refund form is, to the best of my knowledge and belief, true and correct.

**X** \_\_\_\_\_  
Signature

\_\_\_\_\_ Date

\_\_\_\_\_ Print Name

\_\_\_\_\_ Title

## INSTRUCTIONS FOR FILING A CLAIM FOR BUSINESS TAX REFUND

Failure to complete all sections of the claim form (other than sections 2 and 7, if not applicable) 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 number 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 the 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 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;; (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 each 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. Submit copies of all cancelled checks, receipts, and any other document or record that supports your claim for a refund. You must file a separate claim for refund for each type of tax.
  6. **Refund Amount Requested** – 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 on line 6 includes an amount for interest, provide the basis for your interest computation. 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. **Date Amount Requested From the Tax Collector Was Denied or Deemed Denied (if applicable)** – If you filed a request for refund with the Tax Collector for the amount listed on line 6 (either on an amended return or a Request for Refund Form), state the date on which the Tax Collector denied your refund request, or one year from the date you filed the request with the Tax Collector, whichever is earlier.
  8. **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 the claimant. The Controller will not accept a claim without an original signature. (A photostatic or facsimile copy will not be accepted.) If you are filing as the taxpayer's agent, attach a power of attorney form or other authorization on your letterhead confirming that the taxpayer has authorized you to represent it with respect to this claim.
- Claims may be delivered to the Controller's Office Claims Division during regular business hours, Monday through Friday (excluding County holidays). To have 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, but not limited to, unpaid hospital bills, unpaid parking and traffic tickets, welfare reimbursements or overpayments, business registration fees, or unpaid taxes.