



CLAIMS FOR TAX REFUND AND RELATED DOCUMENTATION MUST BE FILED BY MAIL OR IN PERSON WITH THE CONTROLLER'S OFFICE, CLAIMS DIVISION, 1390 MARKET STREET, 7<sup>TH</sup> FLOOR, SAN FRANCISCO, CA 94102-5402.

YOU ARE REQUIRED TO PAY THE DISPUTED AMOUNT BEFORE SEEKING A REFUND. IF YOU ARE SEEKING A REFUND AND HAVE NOT PAID THE DISPUTED AMOUNT, YOUR CLAIM WILL BE RETURNED.

## INSTRUCTIONS FOR FILING A CLAIM FOR REAL PROPERTY TRANSFER TAX REFUND

Failure to complete all sections of the claim form (other than section 2, 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 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 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 date of the transfer underlying the tax obligation.
  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. Submit copies of all cancelled checks, receipts, and any other document or record that supports your claim for a refund.
  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 you state on line 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 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.