

# INSTRUCTIONS FOR FILING A CLAIM FOR TAX REFUND

Failure to complete all sections of the claim form could delay the processing of your claim and could 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** – 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: (i) the number of the Business Registration Certificate issued by the Tax Collector for the business and the number of every Certificate of Authority to Collect Parking Taxes, if any, issued by the Tax Collector to the business, (ii) the name(s) of the person or entity that paid the tax, (iii) the date each tax payment was paid, (iv) the receipt number for each tax payment, (v) the amount of each tax payment, and (vi) 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., Payroll Tax, Hotel Tax, Parking Tax, Utility User's Tax, Stadium Operator Tax, Real Property Transfer Tax, Emergency Response Fee, Business Registration Fee, 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 a breakdown and the basis for your computation of interest.
  7. **Signature of Claimant or Representative** – Please sign and date. Print name of 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 the claim without the original signature. (A photostatic or facsimile copy will not be accepted.)
- Personal service of claims can be accomplished during regular business hours, Monday through Friday (excluding County holidays). If you want a time-stamped copy of your claim returned to you, please present an original and copy of the claim and include a self-addressed stamped envelope.
  - The City may 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 possible 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.

# CITY AND COUNTY OF SAN FRANCISCO

## Claim For Tax Refund

Before completing this form, please read the instructions on the back. You have **one year** from the date of payment or the date the return accompanying the payment was due, whichever is later, to submit this form and supporting documentation to  
**OFFICE OF THE CONTROLLER, CITY HALL, 1 DR. CARLTON B. GOODLETT PLACE, ROOM 396, SAN FRANCISCO, CA 94102-4694.**  
 You must file a separate claim for tax refund for each type of tax.

**1. BUSINESS NAME:** \_\_\_\_\_  
 (DBA)

Owner's Name: \_\_\_\_\_

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

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

**2. OWNERSHIP:**

Individual

Partnership

Corporation

Other: \_\_\_\_\_  
 (Specify)

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

<b>4. TAX PAID INFORMATION</b>					
Certificate Number/ BTS ID No.	Paid By	Date Paid	Tax Collector's Receipt Number	Amount Paid	Period Covered
a.					
b.					
c.					

**5. BASIS OF CLAIM:** State all facts and circumstances that support your claim for tax refund.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Applicable Tax  
(check one)**

Payroll Tax

Hotel Tax

Parking Tax

Utility Tax

Stadium Tax

Other \_\_\_\_\_

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

**7. SIGNATURE OF CLAIMANT OR REPRESENTATIVE:**  
 I declare under penalty of perjury that the foregoing is true and correct. The undersigned is the taxpayer or other person determined to be liable for the tax or said person's guardian or conservator. I am not an agent or the taxpayer's attorney.

**X** \_\_\_\_\_  
 Signature of Claimant or Representative

\_\_\_\_\_ Date

\_\_\_\_\_ Title

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

**Do Not Write In This Space**