



# Instructions for Filing a Request for Business Tax or Fee Refund

Failure to complete all sections of this form may delay the processing of your request and may result in the return or denial of your request.

Use this Request for Business Tax or Fee Refund form to request a refund of an amount you paid that exceeds the amount of tax, fee, penalty, and interest due. This form may only be filed within the later of one year of the payment of such amount or the date the return accompanying such payment was due.

If you are filing this form as an operator for a third-party tax or fee, you must not have collected the amount requested from your customers.

This Request for Business Tax or Fee Refund is not a Claim for Refund. If the Tax Collector denies your Request for Business Tax or Fee Refund, or if the Tax Collector does not grant your request within one year of the date that you filed your Request for Business Tax or Fee Refund (in which case your Request for Business Tax or Fee Refund is deemed denied), you must satisfy the requirements of Sections 6.13-5 and 6.15-3 of the Business and Tax Regulations Code, including timely filing a Claim for Refund with the Controller and allowing action to be taken on such a Claim for Refund, before you can file suit in Court. You can obtain more information about filing a Claim for Refund and a copy of the Claim for Refund form by calling the Office of the City Attorney at (415) 554-3900, or by going online to [www.sfcontroller.org](http://www.sfcontroller.org).

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- 1. Name, DBA, Business Account Number, Mailing Address, and Federal Tax Identification Number** – State the full name, DBA (if applicable), Business Account Number (if applicable), mailing address, and the Federal Tax I.D. or Social Security number of the business and/or person requesting the refund. ALL CORRESPONDENCE WILL BE SENT TO THE MAILING ADDRESS LISTED.
- 2. Payment Information** – In the space provided, state all of the following for each payment for which you request a refund: (i) the date of each payment; (ii) the amount of each payment; and (iii) the period for which the payment was made.
- 3. Basis of Request** – State in detail all facts supporting your request for refund. For each payment for which you seek a refund, check the appropriate box for the specific tax or fee paid. Submit copies of all cancelled checks, receipts and any other document or record that supports your request for a refund.
- 4. Refund Amount Requested** – State the total amount you are requesting as a refund. Provide a breakdown of the different payments and periods for which you are requesting a refund.
- 5. Signature** – Please sign and date. Print the name of the signatory and the position, title, or other relationship to the requester. The request must be signed by the taxpayer, operator, or other person determined to be liable for the tax or fee or said person's guardian or conservator. No other agent, including the taxpayer's or operator's attorney, may sign a refund request.

Please be advised that the San Francisco Tax Collector may offset against a refund request any unpaid taxes, fees, or other amounts owed by the requester, including unsecured personal property taxes, business registration fees, or unpaid business taxes and fees.