City of Chicago

BUSINESS TAX REFUND APPLICATION

For Office Use Only
File # ☐☐☐☐☐☐☐
Date Rec'd: _____
Initials: _____

City of Chicago
Department of Finance
Tax Division – Refund Unit
2 N. La Salle Street
Suite 1310
Chicago, Illinois 60602

Business Name: _____
Business Address: _____
City, State, Zip: _____
Mailing Address (for refund if different from business address): _____
City, State, Zip: _____

Account Number: ☐☐☐☐☐☐ **Site:** ☐☐☐ **FEIN:** - **IBTN:** -

Are you currently or have you ever been audited by the Chicago Department of Finance? ☐Yes ☐No

If yes, you must provide a copy of the audit notice, audit assessment, or settlement agreement.

TYPE OF REFUND

Note: REVIEW FILING INSTRUCTIONS BEFORE COMPLETING THIS APPLICATION.
Check the appropriate box below (Note: you must file a separate refund application for each tax).

- ☐ Airport Departure Tax (8500)
- ☐ Amusement Tax (7510, 7511)
- ☐ Bottled Water Tax (1904)
- ☐ Checkout Bag Tax (2737)
- ☐ Cigarette Tax (7506)
- ☐ Electricity Use Tax (7578)
- ☐ ETS / 911 Surcharge (2906, 2908)
- ☐ Foreign Fire Insurance Tax (7505)
- ☐ Fountain Soft Drink Tax (7590)
- ☐ Gas Use Tax (7574)
- ☐ Ground Transportation Tax (7595)
- ☐ Hotel Accommodations Tax (7520)
- ☐ Liquid Nicotine Tax (7514)
- ☐ Liquor Tax (7573)
- ☐ Motor Vehicle Lessor Tax (7575)
- ☐ Natural Gas Occupation Tax (7571)
- ☐ Parking Tax (7530)
- ☐ Real Property Transf. Tax (7551, 7553)
- ☐ Restaurant Tax (7525)
- ☐ Telecommunications Tax (7501
- ☐ Tire Fee (BA94)
- ☐ Transaction / Lease Tax (7550)
- ☐ Use Tax - Non-titled property (8402)
- ☐ Use Tax – Titled property (8400)
- ☐ Vehicle Fuel Tax (7577)
- ☐ Other _____

Tax refund period: _____ Amount of tax refund requested: _____

Please state in detail below the reason(s) for refund request (attach additional sheet if necessary):

_____

_____

_____

Note: All refunds must be properly substantiated with documentation supporting the basis and the amount of the claimed overpayment. See filing instructions for required supporting documentation.

Under penalty of perjury, I certify that the information contained in this application and the attached supporting documents are true and correct.

Signature | Print Name | Date

Title | Phone | E-mail Address

PLEASE SEE REVERSE SIDE FOR INSTRUCTIONS

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Audited by: _____ Title: _____ Date: _____ Telephone Number: _____

☐Approved ☐Denied Authorized by: _____ Date: _____

Voucher # ☐☐☐☐☐☐☐☐☐☐☐ Date to comptroller: ___/___/___

Check # ☐☐☐☐☐☐☐☐☐☐☐ Date from comptroller: ___/___/___

Certified Mail # ☐☐☐☐☐☐☐☐☐☐☐ Date to comptroller: ___/___/___

Approved Amount	
Tax	
Interest	
Total	

Processor Signature: _____ Date: _____

BUSINESS TAX REFUND APPLICATION
FILING INSTRUCTIONS

REFUND STATUTE OF LIMITATIONS

The statute of limitations for filing a refund request is three (3) years from the date taxes were paid, except for the Amusement Tax, the Natural Gas Occupation Tax, and the Electricity Use Tax, for which the refund statute of limitations is one (1) year.

WHO IS ELIGIBLE:

1. Taxpayers who bore the burden of paying the tax and remitted such tax directly to the Chicago Department of Finance in error.

2. Tax collectors who have collected the tax from another person, remitted such tax directly to the Chicago Department of Finance in error, and have subsequently unconditionally repaid the tax to the person(s) from which it was collected.

SUPPORTING DOCUMENTATION

All refund claims must be substantiated with the following documentation: 1) Proof of payment of the tax. 2) Copies of the original tax returns and amended tax returns for all refund periods. 3) Proof of refund to customers. 4) Any additional documentation to support the refund claim (e.g., general ledgers, lease agreements, invoices).

REFUND PROCESSING PROCEDURES

The request for refund must be filed on the Department of Finance Business Tax Refund Application. Refunds will not be approved if you owe other tax or non-tax debt (warrants, parking tickets, water bills, etc.) to the City of Chicago.

After the Department receives your refund application, you will be sent a Notification of Receipt of Refund/Credit Request acknowledging receipt of your refund application. The refund process begins when the Department of Finance issues you the Notification of Receipt of Refund/Credit Request and can take up to six (6) months to complete. Approved refund claims will receive interest at the statutory rate beginning on the date the tax was paid in error and running through the date the Department of Finance approves the claim in writing.

After your refund request is approved or denied, you will be issued a Notice of Tentative Determination of Claim. If your claim is approved, you will be issued either a refund or a credit towards future tax liability. If your refund claim is denied, you may file a written protest within 35 days of the date of receipt of the notice. If you file a timely protest, a formal administrative hearing will be scheduled. If you do not file a written protest within 35 days, the Determination will become final, and you will lose your right to object to the Determination in court.

Please file your completed refund application and submit any supporting documentation to:

Chicago Department of Finance
Tax Division – Refund Unit
2 N. La Salle Street
Suite 1310
Chicago, Illinois 60602

or email to: taxrefunds@cityofchicago.org

If you have any further questions, please call (312) 747-4747.