



**CITY AND COUNTY OF SAN FRANCISCO**  
**Office of the Treasurer & Tax Collector**

## REQUEST FOR BUSINESS TAX REFUND

Before completing this form, please read and follow the instructions on the back.

Submit this form and supporting documentation to:

**OFFICE OF THE TREASURER & TAX COLLECTOR**

Business Tax Section, Account Services, Mailing Address: P.O. Box 7425, San Francisco, CA 94120-7425

Street Address: 1 Dr. Carlton B. Goodlett Place, Room 140, San Francisco, CA 94102

For questions, please call our Refund Unit at (415) 554-7393

**IMPORTANT: THIS IS NOT A CLAIM FOR REFUND. DO NOT FILE THIS FORM WITH THE OFFICE OF THE CONTROLLER**

**1. BUSINESS NAME (DBA):** \_\_\_\_\_  
 Owner's Name: \_\_\_\_\_  
 DBA Address: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_  
 Business Phone: (\_\_\_\_) \_\_\_\_\_ Federal Tax I.D. or Social Security # \_\_\_\_\_

**2. OWNERSHIP:** Check One:  Individual  Partnership  Corporation  Other: \_\_\_\_\_  
 (specify)

### 3. TAX PAID INFORMATION

Certificate Number/ BTS ID No.	Paid By	Date Paid	Tax Collector's Cashier Receipt Number	Amount Paid	Period Covered
a.					
b.					
c.					

**4. BASIS OF REQUEST:** State all facts and circumstances that support your request for a tax refund.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Applicable Tax**  
(check one)

- Payroll Tax  
 Hotel Tax  
 Parking Tax  
 Access Line Tax  
 Utility Users Tax  
 Stadium Tax  
 Registration Fee  
 Other: \_\_\_\_\_  
 (specify)

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

### 6. SIGNATURE OF REPRESENTATIVE:

I declare under penalty of perjury that the foregoing is true and correct. I am 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. I understand that issuance of any refund does not waive the City's right to audit at a later time.

Signature: **X** \_\_\_\_\_  
 Print Name: \_\_\_\_\_

Date: \_\_\_\_\_  
 Title: \_\_\_\_\_

**7. TAX COLLECTOR REVIEW:** Approved: \_\_\_\_\_ Denied: \_\_\_\_\_ Date: \_\_\_\_\_

# INSTRUCTIONS FOR FILING A REQUEST FOR TAX 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 Refund form only if you do not dispute the legality of the taxes you paid and one of the following conditions applies:

1. Your request is **within one year** from the date of payment or the date your return and payment was due, whichever is later.
2. Your business was inactivated/closed prior to the start of the new registration period and you already paid the registration fee.
3. You overpaid Payroll Tax, Hotel Tax, Parking Tax, Access Line Tax, Utility Tax, Stadium Tax, or your Registration Fee.
4. You made a duplicate payment.

If none of the criteria above applies to you, you must file a *Claim for Tax Refund* form. You can obtain a copy of the Claim for Tax Refund form by calling the Office of the City Attorney at (415) 554-3900.

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- 1. Taxpayer's Name, Addresses, and Telephone** – State the full name, DBA and mailing addresses, telephone number, and the Federal Tax I.D. or Social Security number of the business and/or person requesting 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. Tax Paid Information** – In the space provided, state all of the following for each tax payment for which you request a refund: (i) the number of the Business Registration Certificate issued by the Tax Collector for 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.
  - 4. Basis of Request** – State in detail all facts supporting your request 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 which the payment was paid (e.g., Payroll Tax, Hotel Tax, Parking Tax, Access Line Tax, Utility Users Tax, Stadium Operator Tax, or Business Registration Fee). Submit copies of all cancelled checks, receipts and any other document or record, which supports your request for a refund.
  - 5. Refund Amount** – State the total amount you are requesting as a tax refund. Provide a breakdown of the different payments and periods for which you are requesting a refund.
  - 6. Signature of Representative** – Please sign and date. Print name of signatory and the position, title or other relationship to requester. The request 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 request. Requests without the original signature will not be accepted. (A photostatic or facsimile copy will not be accepted).

Please be advised that the San Francisco Tax Collector may offset against a refund request any unpaid taxes or other amounts owed by the requester, including unsecured personal property taxes, business registration fees, or unpaid business taxes (i.e., payroll taxes, hotel taxes, parking taxes, utility taxes).