

810-14-1-.18 Petitions for Refund Allowed.

(1) Any taxpayer may file a written petition for refund of any taxes erroneously paid to the Department. Such petition should include the following:

- (a) a written statement that the taxpayer is requesting a refund;
- (b) the taxpayer's name, social security number or FEIN, and address;
- (c) the type of tax;
- (d) the tax periods or years involved;
- (e) the amount of refund requested;
- (f) a statement of the relevant facts and the reason the payment was erroneous;

and

(g) an attachment of any documentation sufficient to provide proof of an erroneous payment. (Examples of documentation may include: invoices, receipts, check copies, accrual records, copies of returns, etc.)

(2) Any petition for refund providing the foregoing information shall be sufficient to satisfy the statutory time limits for requesting refunds. However, the Department may subsequently require the taxpayer to provide additional information as necessary. An amended tax return reflecting a refund of taxes due shall be considered a petition for refund.

(3) Joint petitions for refund must be filed for taxes in which the taxpayer collects and remits the tax on behalf of the purchaser/consumer. Such taxes include, but may not be limited to the following: sales or use taxes, public utilities taxes, and any transient occupancy tax. Joint petitions for refund should include the following:

(a) a written statement that the taxpayer and the consumer/purchaser are requesting a refund, such statement must be signed by both the taxpayer and the consumer/purchaser;

(b) the taxpayer's and the consumer's/purchaser's names, social security number or FEIN, and addresses;

(c) the type of tax;

(d) the tax periods or years involved;

(e) the amount of refund requested; and

(f) a statement of the relevant facts and the reason the payment was erroneous

(g) an attachment of any documentation sufficient to provide proof of an erroneous payment. (Examples of documentation may include: invoices, receipts, check copies, accrual records, copies of returns, etc.)

(4) Any joint petition for refund providing the foregoing information shall be sufficient to satisfy the statutory time limits for requesting refunds. However, the Department may subsequently require the taxpayer and/or the consumer/purchaser to provide additional information as necessary. Any amended tax return reflecting a refund of taxes due shall be considered a petition for refund.

Author: George Mingledorff

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