

**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 do and 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 supporting documentation. Supporting documentation can include but is not limited to completed Amended Tax Returns, general ledgers, lease agreements, proof of refund to customers, invoices, and sales receipts.

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 Revenue 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) 747-8921.