



Application #:

C.T.A. Portion of the Real Property Transfer Tax (7553) Senior Exemption Refund Application

Section 3-33-060(O) of the Municipal Code provides for a refund of the C.T.A. portion (the “CTA Portion”) of the Real Property Transfer Tax for transfers valued at \$250,000.00 or less to a transferee who (1) is age 65 years or older and (2) will occupy the property as his or her principal dwelling place for at least one year following the transfer. Application for refund must be received by the Chicago Department of Finance - Tax Division within three years following the transfer. NOTE: The refund is provided to the person who paid the CTA Portion. Normally, the seller of the property pays the CTA Portion.

Applicant Information

Name: _____

Current Address: _____

Sale Property Address: _____

Daytime Phone: () - _____

Refund Eligibility Verification

➤ The property transfer price is \$250,000.00 or less, substantiated by one of the following forms of documentation:

- 1. City of Chicago Real Property Transfer Tax Declaration (Form 7551).....
- 2. Legal instrument of transfer.....
- 3. Other: _____

➤ The buyer at the time of transfer is 65 years of age or older, substantiated by one of the following forms of identification:

- 1. Government Issued Personal Identification Card – Photo ID: _____
- 2. Medicare Card:
- 3. Proof of Age Affidavit (Letter):
- 4. Other: _____

➤ The buyer agrees to occupy or has occupied the property as his or her principal dwelling place for at least one year following the transfer. Under penalty of perjury, the buyer certifies this information.

Buyer’s Signature: _____ Date: _____

In the box below, enter the CTA Portion, as reported on the City of Chicago Real Property Transfer Tax Declaration (Form 7551), page 4, line 7, column B:

\$

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
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Please submit the application with the supporting documents to:

**Chicago Department of Finance – Tax Division
Senior Exemption Refund Unit
DePaul Center, 333 South State Street – Suite 300
Chicago, Illinois 60604-3977**

If you have any further questions, please call (312) 747-1964 or email ctasr@cityofchicago.org.

For Use by authorized staff only:

Application received by: _____	Application received date: _____
Application approved by: _____	Application approved date: _____



Refund Procedures and Instructions

The Real Property Transfer Tax (“RPTT”) is broken down into two portions: (1) the City of Chicago Portion and (2) the CTA Portion. Qualified applicants are entitled to a refund in the amount of the CTA Portion. In no event will this refund extend to any amount paid for the City of Chicago Portion of the RPTT paid. Please review the transfer records to verify that the refund applicant paid the CTA Portion, as only the person who bears the burden of the tax (i.e., pays the tax) is eligible for the refund.

REFUND PROCESSING PROCEDURES

Additional supporting documentation to substantiate a claim for refund may be requested. The request for refund must be filed using the Department of Finance CTA Portion of the Real Property Tax Refund Application. Refunds will not be approved if the applicant owes other tax or non-tax debt (e.g., warrants, parking tickets, or water bills) to the City of Chicago.

After the Department receives a refund application, the applicant will be sent a Notification of Receipt of Refund Request acknowledging receipt of his or her refund application. The refund process begins when the Department of Finance issues the applicant the above mentioned Notification of Receipt of Refund Request. The entire refund process can take up to six (6) months to complete.

After the refund request is approved or denied, the applicant will be issued a Notice of Tentative Determination of Claim (the “Determination”).

If the claim is approved, the applicant will be issued a refund. Approved refund claims may 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.

If the refund claim is denied, the applicant may file a written protest within 35 days of the date of receipt of the Determination. If the applicant files a timely protest, a formal administrative hearing will be scheduled. If the applicant does not file a written protest within 35 days, the Determination will become final and the applicant will lose his or her right to object to the Determination in court.

Please submit the completed refund application and all supporting documentation to:

Chicago Department of Finance – Tax Division
Senior Exemption Refund Unit
DePaul Center, 333 South State Street – Suite 300
Chicago, Illinois 60604-3977

If you have any further questions, please call (312) 747-1964 or email ctasr@cityofchicago.org.