



### Application for Financial Institutions Tax Refund

File this application with: Ohio Department of Taxation Business Tax Division Financial Institutions Tax Unit P.O. Box 2476 Columbus, OH 43216-2476	<ul style="list-style-type: none"> <li>✓ Type or print in ink.</li> <li>✓ Retain a copy for your records.</li> <li>✓ See important information and law on back.</li> </ul>
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For financial institutions tax report year \_\_\_\_\_ based on calendar year \_\_\_\_\_

1. Name \_\_\_\_\_
2. Address \_\_\_\_\_
3. City, state, ZIP code \_\_\_\_\_
4. FIT account # \_\_\_\_\_ Ohio charter/license # \_\_\_\_\_ FEIN \_\_\_\_\_
5. Total amount of refund claimed \$ \_\_\_\_\_
6. State full and complete reasons for above claim. Attach additional sheets, if necessary.  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

7. Payment of the amount upon which this refund claim is based, was made or included in the following remittance(s) (include all payments made for the report year). Attach additional payment schedule, if necessary:

Amount	Date	Amount	Date
		<b>Total Payments</b>	<b>= \$</b>

Person responsible for the filing of this refund application. **I declare under penalty of perjury that I'm the taxpayer or that I'm an authorized agent of the taxpayer, having knowledge of the relevant facts in this matter to file this refund application.**

Name \_\_\_\_\_ Title \_\_\_\_\_ E-mail \_\_\_\_\_  
 Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone no. \_\_\_\_\_

Contact person (if different from the person above responsible for filing this refund application).

Name \_\_\_\_\_ Title \_\_\_\_\_  
 Firm name \_\_\_\_\_ Phone no. \_\_\_\_\_  
 Street address \_\_\_\_\_ Fax no. \_\_\_\_\_  
 City, state, ZIP code \_\_\_\_\_ E-mail address \_\_\_\_\_

**For state use only**

## Information and Pertinent Law Sections

To the extent that a refund is granted on this application, either in whole or in part, the Department of Taxation will calculate and include the appropriate amount of interest in the refund payment made to the applicant. The applicant should **not** include such interest in the "Total amount of refund claimed."

Financial institutions tax refunds are governed by R.C. section 5726.30, which provides in pertinent part as follows:

*(A) The tax commissioner shall refund the amount of taxes imposed under this chapter that a person overpaid, paid illegally or erroneously, or paid on an illegal or erroneous assessment. The person shall file an application for refund with the tax commissioner, on the form prescribed by the commissioner, within four years after the date of the illegal or erroneous payment of the tax, or within any additional period allowed under division (B) of section 5726.20 of the Revised Code. The applicant shall provide the amount of the requested refund along with the claimed reasons for, and documentation to support, the issuance of a refund.*

*For purposes of this division, a payment that an applicant made before the due date for filing the report to which the*

*payment relates shall be deemed to have been made on the due date of the report.*

*(B) Upon the filing of a refund application, the tax commissioner shall determine the amount of refund to which the applicant is entitled. If the amount is not less than that claimed, the commissioner shall certify the amount to the director of budget and management and treasurer of state for payment from the tax refund fund created under section 5703.052 of the Revised Code. If the amount is less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.*

*(C)(1) Except as provided in division (C)(2) of this section, interest on a refund applied for under this section, computed at the rate provided for in section 5703.47 of the Revised Code, shall be allowed from the later of the date the tax was paid or the date the tax payment was due until the refund is paid.*

*(2) No interest shall be allowed under this section on an amount refunded to a person to the extent that the refund results from the allowance of a refundable credit against the tax imposed by section 5726.02 of the Revised Code.*