



Department of
Taxation

Please do not
use staples.

CAT REF Rev. 9/22
**Application for Commercial
Activity Tax Refund**

CAT account number

FEIN/SSN

Use only **UPPERCASE** letters.

Reporting member's name

Street address (number and street)

City

State

ZIP code

Contact's first name

M.I.

Last name

Telephone

Fax

Title

E-mail

Time period covered by the refund request (MM/DD/YY)

to (MM/DD/YY)

Total amount of refund claimed

\$, , .

State full and complete reasons for the above claim. You may attach additional sheets and/or supporting documentation.

Note: This application must be filed within four years from the date of the erroneous payment of the tax. **Refund applications may only be submitted by primary registrants; members may not submit refund requests.**

SIGN HERE (required)

I declare under penalty of perjury that I am the taxpayer or the taxpayer's authorized agent having knowledge of the relevant facts in this matter to file this refund application.



Signature

Date (MM/DD/YY)

Name

Title

Taxpayer representative: The taxpayer will be represented in the matter by the following individual. Please attach a Declaration of Tax Representative (Ohio form TBOR 1), which can be found on the department's Web site at tax.ohio.gov.

First name

M.I.

Last name

Telephone

Title

E-mail

Options to send this request: Electronically: tax.ohio.gov – Contact Us - Online Notice Response Service or gateway.ohio.gov – Online Notice Response Service: **eFax** – 206-666-4462; **Mail:** Ohio Department of Taxation, Business Tax Division - CAT REF, P.O. Box 16158 Columbus OH 43216-6158

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."

Commercial activity tax refunds are governed by R.C. 5751.08, which provides in pertinent part as follows:

(A) An application for refund to the taxpayer of the amount of taxes imposed under this chapter that are overpaid, paid illegally or erroneously, or paid on any illegal or erroneous assessment shall be filed 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. 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. If the refund request is based on a payment made via paper check rather than electronic, please provide copies of the front and back of the cancelled check.

(B) On the filing of the 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 R.C. 5703.052. If the amount is less than that claimed, the commissioner shall proceed in accordance with R.C. 5703.70.

(C) Interest on a refund applied for under this section, computed at the rate provided for in R.C. 5703.47, shall be allowed from the later of the date the tax was paid or when the tax payment was due.

(D) A calendar quarter taxpayer with more than one million dollars in taxable gross receipts in a calendar year other than calendar year 2005 and prior to calendar year 2013 and that is not able to exclude one million dollars in taxable gross receipts because of the operation of the taxpayer's business in that calendar year may file for a refund under this section to obtain the full exclusion of one million dollars in taxable gross receipts for that calendar year.

(E) Except as provided in R.C. 5751.091, the tax commissioner may, with the consent of the taxpayer, provide for the crediting against tax due for a tax year the amount of any refund due the taxpayer under this chapter for a preceding tax year.