

INSTRUCTIONS FOR FILING A CLAIM FOR REFUND APPLICATION

1. A claim is to be filed on Form # 96.006(a) in the name of the claimant as it appears on the Tax Registration Certificate or Permit. A CLAIM FILED UNDER A FICTITIOUS NAME / DBA IS ACCEPTABLE. Make a copy of claim for your files.
2. If refund is to be mailed to a location other than the business address of record, please enter the refund address under "Mailing Address"
3. Any claim for refund must be filed with the Office of Finance within one year from the date of payment, except for Christmas Tree Lot Cleanup Deposits which must be filed within three years from the date of deposit.
4. Overpayment for more than one tax period or more than one location may be included in one claim.
5. A claim must be signed in accordance with the following:
 - A. Single Proprietorship -The claim must bear an original signature of the claimant.
 - B. Partnerships -The claim must bear an original signature of one or more of the partners.
 - C. Corporations -The claim must bear an original signature of an officer of the corporation with his/her title indicated.
 - D. Limited Liability Companies -The claim must bear an original signature of a managing member.
6. If a "Claim for Refund" is filed for the reason that the applicant has not engaged in the business for which tax was paid, the Tax Registration Certificate must be attached to the claim. NOTE: The Municipal Code provides that a 20% service charge shall be deducted from amounts refunded on UNUSED Tax Registration Certificates. A refund cannot be legally made if applicant engaged in the business activity, no matter how brief the period of such operation.
7. Any claim for overpayment must be verified by this office before any refund is approved for payment, or credit allowed against an underpayment. DO NOT CLAIM CREDIT FOR OVERPAYMENT ON ANY CURRENT OR FUTURE PAYMENT DUE THIS CITY.
8. The filing of a claim does not stop the running of the applicable statute of limitations for bringing suit on such claim.

If you have any questions regarding the filing of a "Claim for Refund," please call (213) 744-9724. Return all signed refund claims to:

Office of Finance
Refund Processing
P.O. Box 53233
Los Angeles, CA 90053-0200
E-mail: Finance.Refunds@lacity.org



CLAIM FOR REFUND APPLICATION

(LAMC SECTIONS 21.07, 22.12 & 22.13)

Return signed original to:

Office of Finance, Refund Processing

P.O. Box 53233, Los Angeles, CA. 90053-0200

or E-mail:

Finance.Refunds@lacity.org

OFFICE USE ONLY

Claim Number:

Filing Date:

Date: _____

Name of Claimant: _____ SSN or FEIN#: _____

DBA (Doing Business As): _____ Phone Number: _____

Business Address: _____

Mailing Address: _____

Location of Financial Records: _____

Amount Claimed Overpaid: _____ Date of Payment: _____

Tax Registration Certificate and/or Permit Number: _____

City Department to which payment was made: _____

Reason for filing claim (Give full details. If more space is required, select Page 2 (if needed) OR attach additional sheets. If applicable, attach schedules to each copy.):

All Claims for refund must be filed with the Office of Finance within one year from the date of payment, except for Christmas Tree Lot Cleanup deposits, Documentary Transfer Tax and ULA which must be filed within three years from the date of deposit or payment. A claimant may be required to submit to an audit of records under Sec. 21.15(c) L.A.M.C.

I HEREBY CERTIFY that the above statements are true.

Signature of Claimant: _____ Title: _____ Date: _____

By completing this form and submitting it to the Office of Finance in an electronic format, such as email, you agree that the submitted form has the same legal effect, validity and enforceability of a form submitted to us via US mail or in person. You also agree that the aforementioned form legally represents a document sent by you or your legal representative.

OFFICE USE ONLY

A.	Section	Account Cr.	Date	Amount of Payment	Amount Due	Difference
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B.	Trans No.	Fund	Type of Refund	Amount Claimed	Less:	Serv. Fees/other	Amount recommended	Enr Refund
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Comments:

Reviewed and Recommended by:

Based on Recommendation of:

Investigations	Audit	Building and Safety	By	By	Date
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Note: A claimant may be required to submit to examination under oath. (Charter Sec. 217) Presentation of a false claim is a felony. (California Penal Code Sec. 72)

Reason for filing claim (Continued)