



Application for Corporation Franchise Tax Refund

File this application with: Ohio Department of Taxation Business Tax Division Corporation Franchise Tax Unit P.O. Box 2476 Columbus, OH 43216-2476	<ul style="list-style-type: none"> ✓ Type or print in ink. ✓ Retain a copy for your records. ✓ See important information and law on back.
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For franchise tax report year(s) _____ based on accounting period(s) ending _____

1. Name _____
2. Address _____
3. City, state, ZIP code _____
4. Franchise tax ID # _____ 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(s)). Attach additional payment schedule, if necessary:

Amount	Date	Amount	Date
		Total Payments	= \$

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 _____ Daytime 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" figure on line 5. Ohio Revised Code (R.C.) section 5733.26(B) provides for the payment of interest as follows:

Interest shall be allowed and paid at the rate per annum prescribed by R.C. section 5703.47 upon amounts refunded with respect to the tax imposed by R.C. section 5733.06. The interest shall run from whichever of the following dates is the latest until the date the refund is paid: the date of the illegal, erroneous or excessive payment; the ninetieth day after the final date the annual report under R.C. section 5733.02 was required to be filed; or the ninetieth day after the date that report was filed.

If the overpayment results from the carryback of a net capital loss to a previous taxable year, the overpayment is deemed not to have been made prior to the filing date, including any extension thereof, for the taxable year in which the net capital loss arises.

Corporation franchise **tax refunds** are governed by R.C. section 5733.12, which provides in pertinent part as follows:

(B) Except as otherwise provided under divisions (C) and (D) of this section, an application to refund to the corporation the amount of taxes imposed under R.C. section 5733.06 that are overpaid, paid illegally or erroneously, or paid on any illegal, erroneous, or excessive assessment, with interest thereon as provided by R.C. section 5733.26, shall be filed with the tax commissioner, on the form prescribed by the commissioner, within three years from the date of the illegal, erroneous, or excessive payment of the tax, or within any additional period allowed by division (C) (2) of R.C. section 5733.031, division (D)(2) of R.C. section 5733.067, or division (A) of R.C. section 5733.11.

On the filing of the refund application, the commissioner shall determine the amount of refund due and certify

such amount to the director of budget and management and treasurer of state for payment from the tax refund fund created by R.C. section 5703.052.

(C) "Ninety days" shall be substituted for "three years" in division (B) of this section if the taxpayer satisfies both of the following:

- (1) The taxpayer has applied for a refund based in whole or in part upon R.C. section 5733.0611;*
- (2) The taxpayer asserts that the imposition or collection of the tax imposed or charged by R.C. section 5733.06 or any portion of such tax violates the Constitution of the United States or the constitution of this state.*

(D)(1) Division (D)(2) of this section applies only if all of the following conditions are satisfied:

- (a) A qualifying pass-through entity pays an amount of the tax imposed by R.C. section 5733.41;*
- (b) The taxpayer is a qualifying investor as to that qualifying pass-through entity;*
- (c) The taxpayer did not claim the credit provided for in R.C. section 5733.0611 as to the tax described in division (D)(1)(a) of this section;*
- (d) The three-year period described in division (B) of this section has ended as to the taxable year for which the taxpayer otherwise would have claimed that credit.*

(2) A taxpayer shall file an application for refund pursuant to this division within one year after the date the payment described in division (D)(1)(a) of this section is made. An application filed under this division shall only claim refund of overpayments resulting from the taxpayer's failure to claim the credit described in division (D)(1)(c) of this section. Nothing in this division shall be construed to relieve a taxpayer from complying with the provisions of division (I) (14) of R.C. section 5733.04.