



## 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 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) No person with an active registration as a taxpayer under this chapter may claim a refund under this section for the tax imposed under division (B) of R.C. 5751.03 unless the person cancelled the registration before the tenth day of February of the current calendar year pursuant to division (C) of R.C. 5751.04.*

*(F) 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.*