



Department of Taxation

P.O. Box 530  
Columbus, OH 43216-0530

# 911 REF

## Application for Wireless 911 Charges Refund

Rev. 3/17

Wireless 911 charges account #

FEIN/SSN

**Use only UPPERCASE letters.**

Name of applicant

Street address (number and street)

City

State

ZIP code

Telephone

Fax

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.

### SIGN HERE (REQUIRED)

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



Signature

Date (MM/DD/YY)

Name

Title

**Representative:** The account holder will be represented in the matter by the following individual. Please attach a Declaration of Tax Representative (Ohio TBOR 1), which can be found on the department's Web site at [tax.ohio.gov](http://tax.ohio.gov).

First name

M.I. Last name

Telephone

Title

E-mail

**Please send this application to:** Ohio Department of Taxation,  
Business Tax Division – Wireless 911 REF, P.O. Box 530 Columbus, OH 43216-0530.

\*This form is created pursuant to Ohio Revised Code section 128.47.

## Instructions 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."

Wireless 911 charge refunds are governed by Ohio Revised Code section 128.47, which provides in pertinent part as follows:

*Beginning January 1, 2014:*

*(A) A wireless service provider, reseller, seller, wireless service subscriber, or consumer of a prepaid wireless calling service may apply to the tax commissioner for a refund of wireless 9-1-1 charges described in division (B) of this section. The application shall be made on the form prescribed by the tax commissioner. The application shall be made not later than four years after the date of the illegal or erroneous payment of the wireless 9-1-1 charge by the subscriber or consumer, unless the wireless service provider, reseller, or seller waives the time limitation under division (A)(3) of section 128.462 of the Revised Code. If the time limitation is waived, the refund application period shall be extended for the same period as the waiver.*

*(B)*

*(1) If a wireless service provider, reseller, or seller refunds to a subscriber or consumer the full amount of wireless 9-1-1 charges that the subscriber or consumer paid illegally or erroneously, and if the provider, reseller, or seller remitted that amount under section 128.46 of the Revised Code, the tax commissioner shall refund that amount to the provider, reseller, or seller.*

*(2) If a wireless service provider, reseller, or seller has illegally or erroneously billed a subscriber or charged a consumer for a wireless 9-1-1 charge, and if the provider, reseller, or seller has not collected the charge but has remitted that amount under section 128.46 of the Revised Code, the*

*tax commissioner shall refund that amount to the provider, reseller, or seller.*

*(C)*

*(1) The tax commissioner may refund to a subscriber or consumer wireless 9-1-1 charges paid illegally or erroneously to a provider, reseller, or seller only if both of the following apply:*

*(a) The tax commissioner has not refunded the wireless 9-1-1 charges to the provider, reseller, or seller.*

*(b) The provider, reseller, or seller has not refunded the wireless 9-1-1 charges to the subscriber or consumer.*

*(2) The tax commissioner may require the subscriber or consumer to obtain from the provider, reseller, or seller a written statement confirming that the provider, reseller, or seller has not refunded the wireless 9-1-1 charges to the subscriber or consumer and that the provider, reseller, or seller has not filed an application for a refund under this section. The tax commissioner may also require the provider, reseller, or seller to provide this statement.*

*(D) On the filing of an application for a refund under this section, 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 determined amount to the director of budget and management and the 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.*

*(E) Refunds granted under this section shall include interest as provided by section 5739.132 of the Revised Code.*

*Added by 130th General Assembly File No. 25, HB 59, §101.01, eff. 9/29/2013.*