



CITY OF TUKWILA APPLICATION FOR REFUND OR CREDIT

Businesses may use this form to request a refund of overpaid city business taxes or business license fees, or to request a waiver of late return penalty on a filed tax return. *Applications that are incomplete or without a valid signature will not be accepted. Refer to the instructions on page two.*

City of Tukwila Account No.	Washington UBI Number	Legal Entity Name
Periods Covered by Claim	Refund/Credit Amount	Is this a penalty waiver request? <input type="checkbox"/> Yes <input type="checkbox"/> No
What type of refund or credit is being requested? (check all that apply)		
<input type="checkbox"/> B&O Tax <input type="checkbox"/> Utility Tax <input type="checkbox"/> Admissions Tax <input type="checkbox"/> Gambling Tax <input type="checkbox"/> Commercial Parking Tax <input type="checkbox"/> Business License Fee		
Name of Claimant or Representative		Job Title
Email		Phone
Provide a detailed explanation on which your claim is based. Attach additional pages as necessary.		

I am hereby making an application for refund or credit and swear that the information provided is true, correct, and complete, to the best of my knowledge.

Claimant's or Representative's Signature

Date

Send your completed application with supporting documentation to **tax@tukwilawa.gov** or send by mail to:

City of Tukwila
Finance Department
6200 Southcenter Blvd
Tukwila, WA 98188-2514

Instructions for Completing the Application for Refund or Credit

1. Who should file this form?

A business that is claiming a refund or credit of overpaid City of Tukwila business taxes, tax penalties, or business license fees. City imposed business taxes include the admissions tax, business and occupation (B&O) tax, commercial parking tax, gambling tax, and utility tax.

The form must be completed and signed by an authorized owner, partner, member, officer, employee, or representative of the company. If the form is being completed by a third party, a *Confidential Tax Information Authorization Form* must also be on file with a valid signature.

2. What tax periods can be included in the claim for refund or credit?

City taxes: No refund or credit may be granted for tax, penalties, or interest paid more than four (4) years prior to the close of the calendar year in which the refund application is made.

Business license fees: If a business has overreported its employee count by more than 15 percent for purposes of computing the business license fee, it may request a refund within 60 days after the end of the calendar year in which the error was made.

3. What documentation needs to be attached to the application to support the claim?

For amended tax returns, write "AMENDED" at the top of the return(s) and enter the corrected figures. If using a copy of the original return, strike through erroneous figures.

You are encouraged to file substantiating documents at the time of filing an application for refund. This may include, but is not limited to, invoices, proof of refund/credit to the customer, internal workpapers, detail of bad debts, sales contracts, or payroll records.

The city will notify the claimant if additional substantiation is required. The taxpayer must submit the requested substantiation within 90 days after such notice is sent by the city.

Late tax return penalty waiver requests: Provide a detailed description of the circumstances that caused the late filing. In general, late return penalties can be waived only if the business exercised ordinary care and prudence in filing the return on time, but circumstances outside the control of the business caused the return to be filed late. Financial hardship, a misunderstanding, or lack of knowledge of a tax liability are not qualifying circumstances.

4. Is my refund final?

If the refund request is granted and the city subsequently determines that the refund exceeded the amount properly due to the taxpayer, the city may issue an assessment to recover the excess amount within the allowable time limits provided in Chapter 3 TMC.

5. How long will it take to receive my refund?

We will respond to your application for refund no later than 90 days from when it is received, and within 90 days of when additional substantiation is provided. The request may be denied if the request is invalid as a matter of law or if substantiation is not provided.

6. Who do I contact if I have questions about my refund application?

You may reach us tax@tukwilawa.gov, or at 206-433-1835, or at the address on page one.