

# Application for Refund of Taxes Paid

## Jefferson Parish

Taxpayer Name: \_\_\_\_\_ JPSO Acct. No.: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Telephone: \_\_\_\_\_

Type of Tax: \_\_\_\_\_ Email Address: \_\_\_\_\_

Period(s): \_\_\_\_\_

1. Taxes remitted: \$ \_\_\_\_\_

2. Taxes due, as amended: \$ \_\_\_\_\_

3. Refund requested: \$ \_\_\_\_\_

Refunds under **\$10.00** will be issued a **Credit Memo** to be used on future returns unless account is closed.

***This refund is claimed for the following reasons (check all that apply):***

The tax was overpaid because of an error on the part of the taxpayer in mathematical computation on the return or on any of the supporting documents.

The tax was overpaid because of a construction of the law on the part of the taxpayer contrary to the collector's construction of the law at the time of payment.

The overpayment was the result of an error, omission, or a mistake of fact of consequence to the determination of the tax liability, whether on the part of the taxpayer or the collector.

The overpayment resulted from a change made by the collector in an assessment, notice, or billing issued under the provisions of this Chapter.

The overpayment resulted from a subsequent determination that the taxpayer was entitled to pay a tax at a reduced tax rate.

The overpayment was the result of a payment that exceeded either the amount shown on the face of the return or voucher, or which would have been shown on the face of the return or voucher if a return or voucher were required.

The overpayment resulted from a subsequent adjustment for bad debt or was due to the overpayment of occupational license tax.

Other (describe): \_\_\_\_\_

**Include the following documents:**

- An amended return for the applicable period(s),
- If this application for refund is for multiple months, please attach a monthly detail of taxes remitted, taxes due and refund amounts
- All documentation needed to adequately determine that a refund is due. This may include, but is not limited to original invoices, credit invoices, original tax return, proof of payment, and monthly sales summary.
- For bad debt write offs, please supply the State's approval letter and the corresponding federal income tax return.

**If all documentation is not received, including this completed and signed Application form, the Refund Request will not be considered received and ready for review.**

**Under the penalty of perjury, I declare all of the facts alleged above as a basis for reasonable cause; to the best of my knowledge and belief, including all accompanying documentation, are true, correct, and complete.**

\_\_\_\_\_  
Printed Name of Applicant

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Title

Date: \_\_\_\_\_