

**MONTGOMERY COUNTY GOVERNMENT
DEPARTMENT OF FINANCE
DIVISION OF TREASURY**
27 Courthouse Sq, Suite 200
Rockville, Maryland 20850
Phone (240) 777-8994
Fax (240)777-8954

CLAIM FOR REFUND OF SPECIAL TAXES

Name of Taxpayer Claimant ()
Phone Number (including area code)

Address (Number and Street) City State Zip Code

Person to contact regarding claim Phone Number ()

Type of tax refund claimed Acct. Number

Total amount of refund claimed \$

In general, how did overpayment of tax occur?

Dates of tax overpayment

What other taxes, fees or charges does claimant pay to Montgomery County?

<u>Type of Tax</u>	<u>Acct. Number</u>	<u>Type of Tax</u>	<u>Acct. Number</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Details of refund claimed by tax periods (include explanation, original quantities, tax, corrected quantities, corrected tax and amount of change).

I, the undersigned, herewith request from the Director of Finance, Montgomery County, Maryland, the refund of the above named tax that was erroneously paid to Montgomery County, Maryland. I further declare under the penalties provided by law that this claim for refund including all supporting documents filed herewith or subsequently filed are true, accurate and complete to the best of my knowledge.

Signature

Title

Date

INFORMATION AND INSTRUCTIONS FOR FILING REFUND CLAIMS

Preparing and Filing the Refund Claim

Complete all information requested. If additional space is required for any items, attach a separate sheet appropriately referenced.

Questions regarding the refund claim may be addressed to Montgomery County Government, Division of Treasury, 27 Courthouse Square, Suite 200, Rockville, Maryland 20850. Telephone (240) 777-8994. The completed refund claim should be filed at the same address.

Filing Deadline

Claim for refund of Special Taxes must be filed within three years from the date of the erroneous payment of the special tax or the claim will be denied due to statute of limitations.

Other Taxes Outstanding

No allowed claim for refund shall be paid until all other county taxes, fees or charges due by the person entitled to such refund have been paid in full.

Interest on Amount of Refund

Interest at the rate of six percent per annum shall be paid on such amounts refunded accounting from the date the taxes, penalties or interest so refunded were paid but, interest shall not be paid on tax refunds where the tax originally paid was paid in whole or part by reason of a mistake or error on the part of the taxpayer and not attributed to the county.

Appeal Rights

The first right of appeal is with the Chief of the Division of Treasury. Requests for a hearing before the Chief of the Division of Treasury must be in writing and received by this office within thirty days of notification regarding the refund claim. Should you not be satisfied with the results of the hearing, you may appeal to the Maryland Tax Court and from the action of the Maryland Tax Court you may appeal to the Court of the State.

For Montgomery County Government Use Only

RESULTS OF INVESTIGATION OF REFUND CLAIM

RECOMMENDATION

Recommendation is made that the refund claim be:

_____ Authorized as claimed _____ Authorized with modification _____ Denied

Recommended tax refund \$ _____ Recommended interest \$ _____ Total \$ _____

By: _____ Title: _____ Date: _____

VERIFICATION OF LIABILITY FOR OTHER COUNTY TAXES

<u>Type of Tax</u>	<u>Paid Through</u>	<u>Balance Due</u>	<u>Source</u>	<u>Date</u>	<u>Verified By</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

DIRECTOR OF FINANCE REVIEW

Refund Claim Approved _____
Signature, Director of Finance _____ Date _____

Refund Claim Denied _____
Signature, Director of Finance _____ Date _____

Notification of Decision

Date decision communicated to claimant _____