



**COOK COUNTY DEPARTMENT OF REVENUE
CREDIT/REFUND APPLICATION**
(INSTRUCTIONS ON REVERSE SIDE)

Department of Revenue
Tax Compliance Unit
118 N. Clark St., Room 1160
Chicago IL 60602-1304

Date Rec'd: _____

Initials: _____

Phone: 312-603-6961

Name: _____

Address: _____

City, State, Zip: _____

Mailing Address (for refund if different from above address) _____

City, State, Zip: _____

Acct/Customer No.: _____ E-Mail Address _____ IBTN: _____

TYPE OF CREDIT/REFUND

NOTE: Check the appropriate box below (you must file a separate refund application for each tax).

<input type="checkbox"/> Alcoholic Beverages	<input type="checkbox"/> Amusement	<input type="checkbox"/> Cigarette
<input type="checkbox"/> Gas - Gasoline	<input type="checkbox"/> Use Tax - Individual	<input type="checkbox"/> New Motor Vehicle
<input type="checkbox"/> Gas - Diesel Fuel	<input type="checkbox"/> Use Tax - Dealer	<input type="checkbox"/> Wheel (Vehicle Sticker)
<input type="checkbox"/> Parking Lot	<input type="checkbox"/> Health Insurance	<input type="checkbox"/> Other

Credit/refund period _____ thru _____ Amount Requested _____

Briefly state below the reason(s) for request and attach supporting documents. (You must attach supporting documents or your request will be denied.)

Under penalty of perjury, I certify that the information contained in this application and the attached supporting documents are true and correct.

Signature _____ Print Name _____ Date _____

Title _____ Phone _____ Fax Number _____

FOR OFFICE USE ONLY

Credit/Refund Log No _____ **Credit** Approved Denied **Refund** Approved Denied

Approved/Denied by: _____ Title: _____ Date: _____

Approved Refund Invoice # _____ Date to Comptroller _____ Date from Comptroller _____

CCDOR Refund Processor Signature: _____ Date _____

**COOK COUNTY DEPARTMENT OF REVENUE
CREDIT/REFUND APPLICATION
FILING INSTRUCTIONS**

Credit/Refund Statute of Limitations

Home Rule Taxes - The statute of limitations for filing a tax refund/credit application, for all Home Rule Taxes other than the Amusement Tax, is four (4) years from the date on which the taxes were paid. The statute of limitations for Amusement Tax is one (1) year from the date on which the taxes were paid.

Health Insurance Payments – None

Who is Eligible?

Home Rule Tax

1. The taxpayer who bore the burden of paying the tax and remitted such tax directly to the Cook County Department of Revenue in error.
2. Tax collectors who have collected the tax from another person, remitted the collected tax to the Cook County Department of Revenue in error, and have subsequently unconditionally repaid the tax to the person(s) from which it was collected.

Health Insurance Payments

Any person, who bore the burden of remitting Health Insurance payments, that has remitted such payments directly to the Cook County Department of Revenue, in error.

Supporting Documents

All credit/refund claims must be substantiated by supporting documents, which includes but is not limited to copies of the front and back of cancelled checks, validated tax returns, invoices, proof of amounts refunded to customers, etc.

Credit/Refund Processing Procedures

Your request will be denied if you owe other Cook County Home Rule Tax or non-tax debt that exceeds or is equal to the amount, determined by the Cook County Department of Revenue (CCDOR), to be issued to you in the form of a credit or refund.

If your claim is approved, the CCDOR will issue either a Credit Memo for an amount to be used towards a future tax liability or a refund check. If your claim is denied, you may file a written protest within 20 days of the mailing of the written Denial of Claim issued by the CCDOR. If you file a timely protest, an administrative hearing will be scheduled. If you do not file a written protest within 20 days, the Denial will become final without further notice.

Please submit the completed application and supporting documents to:

Cook County Department of Revenue
Tax Compliance Unit
118 North Clark Street
Room 1160
Chicago, Illinois 60602-1304

If you have any questions regarding this application, please call (312) 603-6961