

COUNTY OF MERCER
Initial Refund Claim Form

Instructions

This form is to be used by taxpayers seeking an initial claim for refund from the County of Mercer. Taxpayers whose initial refund claim has been denied and are appealing such denial must file a Petition for refund with the County of Mercer. Please complete this form using blue or black ink, or type this form. Attach proof that the tax for which you are seeking a refund was paid. Mail this form to the Office of the Chief Clerk, 103 Mercer County Courthouse, Mercer, Pennsylvania 16137 (hereinafter the "Tax Administrator"). Refund Claims must be received by the Tax Administrator within the later of: (a) three years of the due date for filing the tax return; or (b) one year after actual payment of the tax. Refund Claims filed via U.S. Postal Service are considered filed as of the postmark date. Refund Claims filed via any other method are considered filed on the date received. Answer all questions below as fully as possible. If an item is not applicable, enter "N/A."

Section A: Taxpayer Information

Last Name: _____ First Name: _____ Middle Initial: _____

Street Address: _____

City: _____ State: _____ County: _____ Zip: _____

Phone: _____ Fax: _____

Previous Street Address (*if applicable*): _____

City: _____ State: _____ County: _____ Zip: _____

Social Security Number: _____ Account Number: _____

Taxpayer Identification Number: _____

Section B: Tax Information

Type of Tax: _____

Amount of Refund Claim \$ _____

Tax Year: _____ Quarter: _____

School District: _____

Borough: _____ Township: _____

City: _____ Town: _____

County: _____

Section C: Representative Information

Complete Information for Representative *(if applicable)*

Send all copies of correspondence to: _____ Representative

Last Name: _____ First Name: _____ Middle Initial: _____

Is Representative an: Attorney Certified Public Accountant Other Accountant
 Other Tax Advisor

Business Name: _____

Street Address: _____

City: _____ State: _____ County: _____ Zip: _____

Phone: _____ Fax: _____

Section D: Explanation of Refund Claim and Arguments

Explain in detail why the Refund Claim requested above should be granted. Attach additional pages if necessary. Enclose copies of any documents you feel will support your arguments. Refund Claims must be accompanied by proof of payment of the tax.

Section E: Signature

All Refund Claims must be signed by the taxpayer and be accompanied by the following penalty of perjury statement.

Under penalties prescribed by law, I hereby certify that this Refund Claim has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the Refund Claim are true and correct.

Signature: _____

Print Name: _____

Title: _____

Date: _____

Initial Refund Claim Procedures-for Distribution with Initial Refund Claim Form

I. Form and Content of the Refund Claim.

- A. The Initial Refund Claim must include the following information:
1. Taxpayer's name, address, phone number and contact person (if any).
 2. Taxpayer's social security number, account number or taxpayer identification number.
 3. Type of tax.
 4. Tax year and/or quarter.
 5. School district and/or borough, township or city.
 6. Name, address and phone number of authorized representative (if any).
 7. Taxpayer's explanation and argument(s) in support of the Refund Claim.
 8. Signature of taxpayer.

II. Deadlines for Filing.

A. Refund Claims.

If taxpayer determines that he or she has paid a tax to which he or she is not subject, or has overpaid a tax, a Refund Claim for such tax must be filed with the Tax Administrator within the following time limits:

1. Refund Claims shall be filed within three (3) years after the due date for filing the report return, as extended or one (1) year after actual payment of the tax, whichever is later; and
2. If no report or return is required, the Refund Claim shall be filed within three (3) years after the due date for payment of the tax to be refunded or within one (1) year after actual payment, whichever is later.

A. Timely Filing.

A Refund Claim is timely filed if the letter transmitting the Refund Claim is postmarked by the United States Postal Service on or before the final day on which the Refund Claim is required to be filed.

B. Mailing Address.

Refund Claims should be mailed to the following address:

Office of the Chief Clerk
103 Courthouse
Mercer, PA 16137