

Please do not use staples.

## MNP REF Rev. 1/19 Application for Municipal Net Profit Tax Refund

MNP account number FEIN		
Use only UPPERCASE letters.		
Reporting member's name		
Primary address		
City		State ZIP code
City		State ZIP code
Contact's first name	M.I. Last name	
Telephone Fa	x	
Title	E-r	mail
Time period covered by the refund request (MN	//DD/YY)	to (MM/DD/YY)
Total amount of refund claimed \$		
State full and complete reasons for the above claim. You may attach additional sheets and/or supporting documentation.		
Note: This application must be filed within three	e vears from the date of	f the erroneous payment of the tax. Taxpayers should only use
this application for taxable years that they have	e opted to file with the D	Department. Refund applications may only be submitted by
primary registrants; members may not subr	nit retund requests.	
SIGN HERE (required)		
I declare under penalties of perjury that this return or claim (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return and report.		
b	onor lo a trao, corroct, ar	ia complete retain and report.
Signature		 Date (MM/DD/YY)
Name		Title
		er by the following individual. Please attach a Declaration of Tax
Representative (Ohio form TBOR 1), which car	n be found on the depart	tment's Web site at <b>tax.ohio.gov</b> .
First name	M.I. Last name	
Telephone Tit	le	
E-mail		

**Please send this application to:** Ohio Department of Taxation, Business Tax Division – MNP REF, P.O. Box 16158 Columbus, OH 43216-6158.

## Information and Pertinent Law Sections

To the extent a refund is granted on this application, either in whole or in part, the Department of Taxation will calculate and include the appropriate amount of interest in the refund payment made to the applicant. The applicant should not include such interest in the "total amount of refund claimed." Municipal net profit tax refunds are governed by R.C. 718.91, which provides, in pertinent part, as follows:

(A) An application to refund to a taxpayer the amount of taxes paid on any illegal, erroneous, or excessive payment of tax under sections 718.80 to 718.95 of the Revised Code, including assessments, shall be filed with the tax commissioner within three years after the date of the illegal, erroneous, or excessive payment of the tax, or within any additional period allowed by division (A) of section 718.90 of the Revised Code. The application shall be filed in the form prescribed by the tax commissioner.

(B)(1) On the filing of a refund application, the tax commissioner shall determine the amount of refund to which the

applicant is entitled. The amount determined shall be based on the amount overpaid per return or assessment. If the amount is greater than ten dollars and not less than that claimed, the commissioner shall certify that amount to the director of budget and management and the treasurer of state for payment from the tax refund fund created in section 5703.052 of the Revised Code. If the amount is greater than ten dollars but less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

(C) Any portion of a refund determined under division (B) of this section that is not issued within ninety days after such determination shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the ninety-first day after such determination until the day the refund is paid or credited. On an illegal or erroneous assessment, interest shall be paid at that rate from the date of payment on the illegal or erroneous assessment until the day the refund is paid or credited.