

Application for Credit or Refund of Franchise Tax Instructions

1. Instructions for claiming a credit or refund of franchise tax.

- A. Claimant must complete all items on reverse side and accompanying supporting documentation must be present. Failure to complete all items on reverse side and or failure to supply required supporting documentation will result in a denial of refund request.
- B. If a portion of the claim is to be applied as a credit on a franchise return, and the balance is requested as a refund, these amounts should be separately stated in the applicable box on the reverse side.
- C. Basis for the refund claim must be explained in detail and all documents necessary to substantiate it must be submitted. Photocopies are acceptable. Documents must be submitted in a format suitable to determine the correct amount of refund or credit.

2. When to file.

The application for credit or refund must be filed within 3 years from the date the tax was paid by the claimant. Failure to submit any of the substantiating documentation requested will result in the denial of the credit or refund application.