



## City of Oak Harbor Application for Refund or Credit

Business may use this form to request a refund of overpaid Business and Occupation (B&O) tax, or to request a penalty waiver on a filed tax return.

*Applications that are incomplete or without a valid signature will not be accepted.*

City of Oak Harbor Account Number	Washington UBI Number	Legal Entity Name
Periods Covered by Claim	Refund/Credit Amount	Is this a penalty waiver request? <input type="checkbox"/> Yes <input type="checkbox"/> No
Name of Claimant or Representative		Job Title
Email		Phone
Provide a detailed explanation on which your claim is based. Attach additional pages and calculations as necessary.		

I am hereby making an application for refund or credit and swear that the information provided is true, correct, and complete, to the best of my knowledge

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Claimant's or Representative's Signature

Date

Email your completed application with supporting documentation to [taxandlicensing@oakharbor.org](mailto:taxandlicensing@oakharbor.org) or deliver or mail to:

City of Oak Harbor, Finance Department  
865 SE Barrington Dr, Oak Harbor, WA 98277

## Instructions for Completing the Application for Refund or Credit

### 1. Who should file this form?

This form may be filed by a business that is claiming a refund or credit of overpaid City of Oak Harbor business and occupation (B&O) tax or related penalties.

The form must be completed and signed by an authorized owner, partner, member, officer, employee, or representative of the company. If the form is being completed by a third party, a Confidential Tax Information Authorization Form must also be on file with a valid signature.

### 2. What tax periods can be included in the claim for refund or credit?

No refund or credit may be granted for tax, penalties, or interest paid more than four (4) years prior to the close of the calendar year in which the refund application is made. Penalty waiver requests must be submitted within 30 days of the notice that a penalty is due.

### 3. What documentation needs to be attached to the application to support the claim?

Include amended tax returns by writing "AMENDED" at the top of the return(s) and entering the corrected figures. If using a copy of the original return, strike through erroneous figures.

You are encouraged to file substantiating documents at the time of filing the application. This may include, but is not limited to, the following: invoices, proof of refund/credit to the customer, internal workpapers, detail of bad debts, or contracts or similar sales documents.

The city will notify the claimant if additional substantiation is required. The taxpayer must submit the requested substantiation within 90 days after such notice is sent by the city.

**Penalty waiver requests:** If you are requesting a waiver of late return penalty, provide a detailed description of the circumstances that caused the late filing. In general, late return penalties can be waived only if the business exercised ordinary care and prudence in filing the return on time, but circumstances outside the control of the business caused the return to be filed late and prevented an extension request from being made prior to the due date.

### 4. Is my refund final?

The city may approve an application for refund or credit without requesting additional substantiation or conducting an audit. If the request is granted and the city subsequently determines that the refund exceeded the amount properly due to the taxpayer, the city may issue an assessment within the time limits in OHMC 3.99.095 to recover the excess amount.

### 5. How long will it take to receive my refund?

We will respond to your application for refund or credit within 90 days from when it is received, and within 90 days of when additional substantiation is provided. The request may be denied if the request is invalid as a matter of law or if substantiation is not provided.

### 6. Who do I contact if I have questions about my refund application?

You may reach email us at [taxandlicensing@oakharbor.org](mailto:taxandlicensing@oakharbor.org) or 360-279-4500.