



**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

Date Rec'd: \_\_\_\_\_

Initials: \_\_\_\_\_

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) 603-3723