

TAXATION, SPECIAL

24 Attachment 5

Township of Sandy

**EXHIBIT E
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 of 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; and
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 Township of Sandy within the following time limits:

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

SANDY CODE

B. 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.

C. Mailing Address.

Refund Claims should be mailed to the following address:

TOWNSHIP OF SANDY
PO Box 267
DuBois, PA 15801