

Topic: Fee Refund Process

Question by: Yusif Gasimov

Jurisdiction: District of Columbia

Date: 7 October 2010

Jurisdiction	Question(s)				
	Do you refund corporate fees?	If yes, what are the requirements for getting refund (duplicate payment, entity is not on record, overpaid, etc.)?	Do you impose any timeframe for refund request?	Do you exempt some filings from refunds?	Is the process guided by the statute or administrative rule?
Manitoba					
Corporations Canada					
Alabama					
Alaska					
Arizona					
Arkansas					
California					
Colorado	Yes	Generally, payments are automatically refunded for rejected documents. (UCCs have a processing fee, so the fee is retained regardless.) A customer must contact us to request a refund on an online		UCCs	Internal policy

		filing, and the decision to refund is based on the facts of the issue.			
<b>Connecticut</b>	Under C.G.S. Section 3-99a(c) customers may request refunds.	Customers may request a refund (or reimbursement of monies on account) by completing a Refund Request form. Under the cited statute, overpayment amounts of \$5 or less will revert to the state's General Fund so that refund requests will only be granted for amounts in excess of \$5. As a customer service convention, we will issue refunds upon request for other reasons, apart from overpayment, on a case-by-case basis and with supervisory authorization. However, we do not issue refunds where a filing is rejected due to an issue that is deemed to be the customer's fault (ex.; failure to include required info, failure to sign a doc, etc.). It should be noted that CT, like Oregon, assesses fees for	C.G.S. 3-99a(c) imposes a one year look-back window. Customers are required to request a refund within one year of payment.	Not categorically.	C.G.S. Section 3-99a(c) (statute), in combination with administrative rules established by the Comptroller.

		<p>work performed in processing requests and filings. Therefore, if a filing is not accepted, there is no refund but the money is kept on account under an individual or frequent filer customer account code, to give the customer an opportunity to resubmit a corrected filing. Note: When a customer requests a refund, the customer must show proof of payment to support the request. By administrative rule of the CT Comptroller, that proof must include copies of the front AND BACK of cancelled checks, when payment is by check.</p>			
<b>Delaware</b>					
<b>District of Columbia</b>					
<b>Florida</b>	Yes	Refund of overpayment/duplicate payment if requested or person decides not to file	Must be within 3 years	Judgment liens are "processing fees" and cannot be refunded but can be applied to another JLien	By in-house procedure and by statute
<b>Georgia</b>					
<b>Hawaii</b>	Yes	Fees are refunded if: - Expedited fee is			Administrative rules and statutes. <u>Hawaii Administrative Rules</u>

		<p>refunded if review is not done in a timely manner</p> <ul style="list-style-type: none"> <li>- Overpayment is made</li> <li>- Filed document was filed in error, duplicate filing and/or we do not have a provision in our laws for that filing</li> <li>- Document is withdrawn before review is made</li> </ul>			<p><b>§16-36-5 Fees.</b> (a) Statutory fees shall be paid at the time of submission of documents for filing. Payment for copies of documents reproduced or prepared by the division shall be made prior to actual reproduction or preparation. Payment for copies of publications shall be received before the publications are mailed or delivered.</p> <p>(b) No refunds shall be made of fees lawfully imposed except in the case of special handling fees. Special handling fees may be refunded if it is determined that a special handling document has not been reviewed within a period set by the division administrator at the time the document is submitted. In case a document is rejected or withdrawn and is not resubmitted within ten days, the document is deemed not filed and the filing fee shall not be refunded.</p> <p>(c) The fee for the duplication or copying of microfiche records shall be \$2.50 per microfiche. [Eff 5/10/69; am and ren §16-36-5, 7/30/81; am and comp 12/21/84; am and comp 2/6/88; am and comp 3/28/00; comp 11/22/02; comp 3/29/04] (Auth: HRS §26-9) (Imp: HRS §§414-13, 414D-5, 425-12, 425-168, 425D-1107, 428-1301, 482-2, 482-3)</p> <p><b>§414-13 Filing, service, and copying fees.</b> The following fees shall be paid to the department director upon the filing of corporate</p>
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					<p>documents:</p> <ul style="list-style-type: none"><li>(1) Articles of incorporation, \$100;</li><li>(2) Articles of amendment, \$25;</li><li>(3) Restated articles of incorporation, \$25;</li><li>(4) Articles of conversion or merger, \$100;</li><li>(5) Articles of merger (subsidiary corporation), \$50;</li><li>(6) Articles of dissolution, \$25;</li><li>(7) Annual report of domestic and foreign corporations organized for profit, \$25;</li><li>(8) Any other statement, report, certificate, application, or other corporate document, except an annual report, of a domestic or foreign corporation, \$25;</li><li>(9) Application for a certificate of authority, \$100;</li><li>(10) Application for a certificate of withdrawal, \$25;</li><li>(11) Reservation of corporate name, \$10;</li><li>(12) Transfer of reservation of corporate name, \$10;</li><li>(13) Good standing certificate, \$5;</li><li>(14) Special handling fee for review of corporation documents, excluding articles of conversion or merger, \$25;</li><li>(15) Special handling fee for review of articles of conversion or merger, \$75;</li><li>(16) Special handling fee for certificates issued by the department, \$10 per certificate;</li><li>(17) Special handling fee for certification of documents, \$10; and</li><li>(18) For filings relating to registered</li></ul>
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					<p>agents, the fees established by section 425R-2.</p> <p>(b) All special handling fees shall be credited to the special fund established for use by the department of commerce and consumer affairs in expediting the processing of documents. At least two temporary business registration assistant I positions shall be paid out of the special fund.</p> <p>(c) The department director shall adjust the fees assessed under this section, as necessary from time to time, through rules adopted under chapter 91.</p> <p>(d) The department director shall charge and collect:</p> <p>(1) For furnishing a certified copy of any document, instrument, or paper relating to a corporation, \$10 for the certificate and affixing the seal thereto; and</p> <p>(2) At the time of any service of process on the department director as agent for service of process of a corporation, \$10, which amount may be recovered as taxable costs by the party to the suit or action causing the service to be made if the party prevails in the suit or action. [L 2000, c 244, pt of §1; am L 2001, c 129, §10; am L 2004, c</p>
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					116, §3 and c 117, §1; am L 2009, c 55, §3]
<b>Idaho</b>					
<b>Illinois</b>					
<b>Indiana</b>	Yes	Automatic refund for overpayment. Amount refunded is any amount above our \$10.00 threshold. Duplicate payment, document not processed, etc. Customer must request \$10.00 threshold amount.	No	No	Office policy as fees are associated with filing and services. If a filing cannot be processed or other services rendered, the fees are available for refund or towards another service or filing.
<b>Iowa</b>					
<b>Kansas</b>	Our UCC refund regulations specify  <b>7-17-6</b> Overpayment and underpayment of fees. (a) Each overpayment exceeding five dollars shall be refunded to the remitter by the filing officer. Each overpayment of five dollars or less shall be refunded to the remitter by the filing officer only				Statute.

	<p>upon the written request of the remitter.</p> <p>Our Business Filing Statute specifies</p> <p><b>76-2613.</b> Secretary of state fee refund fund; use and maintenance; prohibiting refunds or credits of \$1 or less. (a) There is hereby created in the state treasury the secretary of state fee refund fund which shall be used, for the payment of any refunds of overpayments of moneys collected for fees by the secretary of state or for the reimbursement of the imprest fund of the secretary of state for the payment of such refunds therefrom. The secretary of</p>				
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	<p>state refund fund shall be maintained by the secretary of state from the fees collected in the office of the secretary of state in an amount determined by the secretary of state as necessary to meet current refunding requirements.</p> <p>(b) In any case of any fee collected by the secretary of state, there shall be no refund for any overpayment which is equal to \$1 or less. No credit shall be made for any amount which may not be refunded under this section.</p>				
<b>Kentucky</b>					
<b>Louisiana</b>	Yes	The fees we collect are "filing" fees. If we do not file the document, we do not retain the fee.	No	No	No

<b>Maine</b>					
<b>Maryland</b>					
<b>Massachusetts</b>					
<b>Michigan</b>					
<b>Minnesota</b>					
<b>Mississippi</b>					
<b>Missouri</b>	Yes we do.	Overpayment, Duplicate payment, document not processed, etc.	There is a two-year statute of limitations on refunds.	No	It is more because of a lack of statute or rule that we must refund.
<b>Montana</b>					
<b>Nebraska</b>					
<b>Nevada</b>	Yes	Overpayment, Duplicate payment, document not processed, etc. Refund request must be in writing.	Request for refund must be made within one year of receipt of payment. Otherwise, it is swept to the General Fund.	No	Office policy as fees are associated with filing and services. If a filing cannot be processed or other services rendered, the fees are available for refund or towards another service or filing.
<b>New Hampshire</b>	Yes we do.	Overpayment, Duplicate payment, document not processed, etc.	There are no restrictions at this time.	No	It is more because of a lack of statute or rule that we must refund.
<b>New Jersey</b>					
<b>New Mexico</b>					
<b>New York</b>	Filing fees for Corporate documents are refunded if the document is rejected. However, expedited handling fees are retained if the document is rejected		The statute requires requests for refunds to be within 3 years of the payment.		Overpayments are automatically refunded per the regulation below. <b>§ 150.6 Refunds of overpayment of fee.</b> (a) No refund for overpayment of fees will be made in the amount of one dollar or less. (b) Refunds for overpayment of fees paid in the amounts of \$1.01 up to and including \$5 will only be made upon specific written request. Such request for refund must state the name and address of the payer of

					<p>the overpayment, the name of the organization for which the overpayment was made, and the date and cash number of the transaction as reflected on the receipt issued by the Division of Corporations.</p> <p>(c) Refunds for overpayment of fees will automatically be issued in the amounts of \$5.01 and up.</p> <p><b>Executive Law section 96</b></p> <p>13. Except as otherwise specifically provided by law, the department</p> <ul style="list-style-type: none"><li>of state may refund, within three years from the date of payment and</li><li>upon audit of the state comptroller, any fee or portion of a fee paid</li><li>pursuant to any of the statutes which the department is charged by law</li><li>to administer, in any case in which:<ul style="list-style-type: none"><li>a. the license, permit, or certificate applied for is not issued, or</li><li>does not take effect, or</li><li>b. the filing or certification requested is not made, or</li><li>c. the service requested is not rendered, or</li><li>d. the payment made is in excess of the amount prescribed by such statute, or</li><li>e. the licensee has entered the active armed services of the United States in which event the refund shall be such proportion of the</li></ul></li></ul>
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					license fee paid as the number of full months remaining unexpired of the license period bears to the total number of months in such period.
<b>North Carolina</b>					
<b>North Dakota</b>					
<b>Ohio</b>					
<b>Oklahoma</b>					
<b>Oregon</b>	Yes. Anything under \$10 overage must have a written request.	Duplicate payment, overpay, any time they pay money for something they should not have been charged. Note that payment is not for filing, but for processing their submission.	I believe there is a state controller's guide that it must be within the fiscal biennium	Not categorically.	Mostly administrative rule, since the fee is nonrefundable by statute, but anything "not the fee" is refundable.
<b>Pennsylvania</b>					
<b>Rhode Island</b>					
<b>South Carolina</b>					
<b>South Dakota</b>					
<b>Tennessee</b>					
<b>Texas</b>	Yes.	The fees we collect are "filing" fees. If we do not file the document, we do not retain the fee. We also refund fees in excess of the statutory fee.	I believe that fees are not refunded after seven years per state law.	Not if the fee we collect is a filing fee. For example, the fee collected for trademarks is an "application" fee. Once the application is submitted, we do not refund the fee.	Both. See 1 Tex. Admin. Code §71.9.
<b>Utah</b>					
<b>Vermont</b>					
<b>Virginia</b>	Yes.		A person can obtain a refund		

			within 12 months of the date the money was received (unless it is allocated). the resubmission of a rejected document for which a filing fee was tendered will start a new 12-month period for the calculation of the forfeiture.		
<b>Washington</b>					
<b>West Virginia</b>					
<b>Wisconsin</b>					
<b>Wyoming</b>					

**Additional comments:**

**Full text of email:**

All,

I have a couple of questions about the refund process for corporate filings:

- 1 Do you refund corporate fees?
- 2 If yes, what are the requirements for getting refund (duplicate payment, entity is not on record, overpaid, etc.)?
- 3 Do you impose any timeframe for refund request?
- 4 Do you exempt some filings from refunds?
- 5 Is the process guided by the statute or administrative rule?

Thanks in advance,

Sincerely,

Yusif Gasimov, MPA, CP,

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