

L&I Refund Requests Information Sheet

Certain permit, license, or property certification fees may be refundable. The Department of Licenses and Inspections (L&I) must authorize the refund of these fees before a refund petition is processed by the Department of Revenue.

Fees that may be refunded include:

- Cancelled or abandoned permits. Up to 50% of the permit fee may be refunded, minus a \$200 processing fee.
- Duplicate payments made in error
- Permit or license fee overcharge

The following fees are non-refundable:

- Filing fees, including those for permit amendments
- Cancelled permits with an associated fee of \$200 or less
- Fees for accelerated review completed in 5 business days and accelerated surcharges
- License and property certification fees, excluding duplicate payments and overcharges
- Reinspection fees
- Revoked or suspended permits and licenses

Note: This information sheet does not apply to Development Impact Tax (DIT) collected through the eCLIPSE portal. DIT refunds are authorized solely by the Department of Revenue.

Filing

1. The permit or license holder, or their authorized agent, must complete the [General Refund Petition](#) and select the 'License and Permits' refund type.
2. The petitioner may submit the completed form to the Department of Revenue via email: refund.unit@phila.gov. Alternatively, the completed form may be sent via postal mail:

Philadelphia Department of Revenue

P.O. Box 1137

Philadelphia PA 19102

Note: All refund petitions must be filed within 3 years of payment date, with the following exception:

- Refund petitions for cancelled permits must be submitted within 18 months of permit issuance.

Processing

The Department of Revenue will authorize a refund or issue a rejection letter within 8 weeks of submission. Please allow additional processing time if the petition is sent via postal mail.

Note: Any outstanding taxes and liens will be deducted from the refund amount.

Appeals

You have a right to appeal the outcome to the [Tax Review Board](#) within 90 days of the date of the Department of Revenue's decision letter.

Questions

Questions relating to refund status may be directed to the Department of Revenue at refund.unit@phila.gov or 215-686-6574, 6575, 6578.