
002. **REMITTANCE OF TAX.** The Intermediate Care Facility for Individuals with Developmental Disabilities (ICF/DD) provider must remit one-twelfth of the tax obligation to the Department for credit to the Intermediate Care Facility for Individuals with Developmental Disabilities (ICF/DD) protection fund by the end of each month.

003. **REFUND OF OVERPAYMENT OF TAX.** An Intermediate Care Facility for Individuals with Developmental Disabilities (ICF/DD) provider who has paid an amount in excess of the required tax may request a refund. The Intermediate Care Facility for Individuals with Developmental Disabilities (ICF/DD) provider must request the refund in writing to the Department and must identify the reason why the provider believes an overpayment has occurred and the estimated amount of the overpayment.