

Claim for Credit or Refund of Sales or Use Tax



**MAIL THIS FORM AND DOCUMENTATION
TO:
STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE
BUILDING - 4TH FLOOR
NASHVILLE, TENNESSEE 37242**

DEPARTMENTAL USE ONLY
CLAIM DATE _____
CASE NUMBER _____
CLAIM NUMBER _____

FURNISH COMPLETE DETAILS TO EXPEDITE REFUND

NAME OF BUSINESS _____	DATE _____
<small>Enter exact name as it appears on your account (Print or type)</small>	
MAILING ADDRESS _____	ACCOUNT NUMBER _____
<small>P.O. Box or Number and Street</small>	
_____	_____
<small>City or Town</small>	<small>County</small>
<small>State</small>	<small>Zip Code</small>
<small>Taxable period (or year)</small>	

Date Tax paid _____ Amount paid _____ Amount claimed as refund \$ _____
 Amount claimed as credit \$ _____

Explain in detail the reason(s) for refund. Attach a schedule and copies of pertinent invoices, resale certificates, and/or exemption certificates, if applicable and credit memo to customer(s). Attach separate sheet if necessary.
IMPORTANT: Refund claim not properly documented and signed cannot be processed and will be returned to you. See the instructions on the back of this form for details regarding necessary documentation.

Under the penalties of perjury, I declare that the statements made in support of this claim are true, correct and complete to the best of my knowledge and belief.

SIGNATURE _____ TITLE _____ DATE _____
(TAXPAYER OFFICER OR AUTHORIZED REPRESENTATIVE)

TELEPHONE NUMBER _____

FOR OFFICE USE ONLY

CHECK FOR SPECIAL PROCESSING INSTRUCTIONS

- Issue warrant in the name of _____
- Approved claim amount is to be processed without reduction by computer audit
- Issue warrant manually

CLAIM EXAMINED BY _____
 DATE _____ AMOUNT APPROVED _____
 STATE TAX _____
 LOCAL TAX _____
 CREDIT _____

DIRECTOR OR DELEGATE

LEGAL REPRESENTATIVE

COMMISSIONER OF REVENUE OR DELEGATE

ATTORNEY GENERAL

**INSTRUCTIONS FOR COMPLETING
CLAIM FOR CREDIT OR REFUND OF SALES AND USE TAXES**

- Complete all items on the reverse side.
- Remember to sign claim form.
- Enter the date of purchases in the space labeled *Taxable period (or year)*.
- Explain the basis for the refund claim in detail and send all documents necessary to substantiate it (e.g. invoices, exemption certificates, credit memoranda, etc.) Photocopies are acceptable. Failure to send any required documents will result in the return of the credit or refund claim.
- Submit documents in a format suitable to determine the correct amount of refund or credit.
- The documentation must clearly identify the purchaser. Cash receipts, register tapes or other forms of receipts or invoices that do not identify the purchaser cannot be accepted.
- If the invoices and credit memoranda to be submitted are voluminous, you may submit a columnar worksheet or schedule. The worksheet or schedule should contain all pertinent information concerning these documents, such as invoice number, date of invoice, name of purchaser or supplier, item sold or purchased, amount of invoice excluding tax, amount of tax billed, and the reason the claimant is entitled to a credit or refund.
- If the basis of a claim for credit or refund is that a customer gave you an exemption certificate after you remitted the tax with your return, you must send copies of the exemption certificates, invoices and credit memoranda involved in the claim. If your customer originally paid you sales or use tax then submitted an exemption certificate requesting a credit or refund of the tax, you must send, with your claim, proof of repayment of the tax to the customer, such as a copy of the canceled check or a credit memo.
- If there are different locations involved, a claim for refund must be submitted for each location.**
- Refunds can only be made to parties paying the tax directly to the State of Tennessee (except for those persons paying directly to the County Clerks and/or those refunds that involve certain pollution control claims.)

When to File

A completed claim for refund must be filed within three years from December 31 of the year in which the tax was paid to the Commissioner of Revenue. A refund claim that is not properly documented is not considered properly filed. Failure to submit a properly filed refund claim within three years from December 31 of the year in which the tax was paid will result in the claim being barred by the statute of limitations.

Representative

When the representative listed is not the claimant (or the owner, partner or an officer of the business listed as the claimant), he/she must file a properly completed Power of Attorney authorizing him/her to act on the claimant's behalf and to receive information pertaining to the application for credit or refund.

Mail this form and documentation to:

State of Tennessee
Department of Revenue
Andrew Jackson State Office Building - 4th Floor
Nashville, Tennessee 37242

NEED HELP?

Taxpayer assistance is available from 8:00 a.m. to 4:30 p.m. (Central Time) Monday through Friday. For information and forms, call Taxpayer Services at:

1-800-342-1003	For general information, call toll free
615-253-0600	Nashville
615-253-0600	To order forms
615-741-0443	For information on filing refund claims
615-532-6396	Refund Fax number
Internet access:	<u>http://www.TN.gov/revenue</u>
Email Address:	<u>TN.Revenue@TN.gov</u>