

Application for Credit or Refund of Sales or Use Tax

Type or Print

Name of claimant	Telephone number	Identification no. (if registered); otherwise use social security no.
Claimant's address - street		Period covered by claim
City	State	ZIP code
Name of representative (if any) <i>See instructions on back</i>		Telephone number
Representative address - street		Refund claimed \$
City		State
State		ZIP code
Representative address - street		Credit claimed \$
City		State
State		ZIP code
City		Period _____

Give a full explanation below, including all facts on which your claim is based. Use additional sheets if necessary and send all documents necessary to properly substantiate your claim.

Important: Refund claims without supporting documents or that are not properly signed cannot be processed and will be returned. See the instructions on the back of this form for details regarding necessary documentation.

I, _____, the claimant named above, or partner, officer, or other authorized representative of such claimant, do hereby make application for refund and/or credit of tax, pursuant to the New York State Tax Law, and certify that all New York State tax (if any) for which this claim is filed, has been paid; that this claim does not include any items for which refund or credit was previously received; and, for purposes of sales and use taxes only, that no portion of the tax has been refunded or credited to me by any vendor.

Signature of claimant	Title	Date
Signature of representative (if any)	Employer identification number or social security number	Date

See instructions on the back of this form. Mail this form to:

**NYS TAX DEPARTMENT
 SALES TAX AUDIT BUREAU
 DESK AUDIT
 W A HARRIMAN CAMPUS
 ALBANY NY 12227**

Instructions

Instructions for Claimants not Registered with the Department of Taxation and Finance

- Complete all items on the reverse side.
- Enter the date of purchase in the space labeled *Period covered by claim*.
- Explain the basis for the refund claim in detail and send all documents necessary to substantiate it (e.g., invoices, receipts, proof of payment of tax, etc.). Photocopies are acceptable. Failure to send any required documents will result in the return of the credit or refund application. Documents must be sent in a format suitable to determine the correct amount of refund or credit.
- All, 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 you are claiming a refund for sales tax because you are an exempt organization, you must attach a copy of your New York State exempt organization certificate. If you do not have exempt status in New York State, you must contact the Business Tax Information Center for an application (*see Need Help?* below).

Instructions for Claimants Who are Registered with the Department of Taxation and Finance

- Complete all items on the reverse side.
- If a portion of the claim is to be applied as a credit on a tax return, and the balance is requested as a refund, state these amounts separately in the applicable box on the reverse side.
- 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 application. 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, taxing jurisdiction where sale or purchase was made, and the reason the claimant is entitled to a credit or refund. Documents must be sent in a format suitable to determine the correct amount of 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. In the event your customer originally paid you sales or use tax and subsequently submitted an exemption certificate requesting a credit or refund of the sales or use tax, you must send proof of repayment of the tax to the customer, such as a copy of the canceled check with your claim.

Contractors

- A contractor claiming a credit or refund for sales or use tax paid on a purchase of certain tangible personal property must send, for each transaction, a columnar worksheet detailing specific information. This refers to tangible personal property that (1) became a physical component part of the property upon which a taxable service, such as a repair, was performed

or (2) was substantially resold by way of a retail sale. The information to be reported on each worksheet must include: date of sale, name of customer, locality, amount of invoice (excluding sales tax), tax collected, cost of materials used, tax paid on materials that qualify for the credit or refund, and a description of these materials.

Interest

- The sales tax laws provide for interest on the refund amount in certain situations. In order to calculate the amount of interest to be paid, the refund claim must show the total amount of tax paid in each of the sales tax quarters. If this information is not provided, interest will be computed from the last period for which the refund is being claimed. For sales tax, the reporting periods end the last day of February, May, August, and November.

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.

When to File

Sales and/or Use Tax - File the application for credit or refund within three years after the date the tax was payable to the Commissioner of Taxation and Finance.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 18-A, 28, and 28-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer sales and use tax liabilities under the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>

Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.