Ohio | Department of Taxation
Sales and Use Tax Division
P.O. Box 530
Columbus, OH 43216-0530
tax.ohio.gov

Instructions for Filling Out the Application for Sales/Use Tax Refund

THE ORIGINAL AND ONE COPY OF OHIO FORM ST AR MUST BE FILED.

Only one set of back-up documents is needed.

Note: Incomplete applications will not be accepted for filing or considered for a refund. The department will return the application, documents and supporting schedules to the applicant without processing if questions 1 through 9 are not fully answered. Refund applicants may reapply for a refund after completing the application. In order to be considered for a refund, all refund applications must be accepted for filing by the department within four years from the date of the illegal or erroneous payment of the tax.

1. Lines 1 through 9 on the front of this application must be completed. Please **type** or **print in ink.**

2. The application will **not** be accepted if more than one line is entered under line 6.

3. Page 4 must be completed for all consumer- and vendor-filed claims. If the claim is for tax paid to the Clerk of Courts, then page 5 must also be completed.

4. **THE ORIGINAL AND ONE COPY OF OHIO FORM ST AR MUST BE FILED. Only one set of back-up documents is needed.** Please make a copy of the application for your records. Mail to:

   Ohio Department of Taxation
   Attn: Sales and Use Tax Refund Unit
   P.O. Box 530
   Columbus, OH 43216-0530
   888-405-4039

5. Consumer-filed claims: "Consumer" means the person for whom the service is provided, to whom the transfer effected or license given by a sale is or is to be made or given, or to whom the admission is granted. The following information must be supplied for **consumer-filed applications** (refer to page 6 for a complete checklist):
   a) Copies of invoices or similar documents for which a refund is being sought.
   b) Proof of payment of the tax (e.g., cancelled checks) if the consumer paid the tax either to the vendor, seller or directly to the state.
   c) The reason why the payment of the tax was illegal or erroneous. You must give a detailed description of how the subject item you purchased was used. References to the Ohio Revised Code (R.C.) or legal opinions alone are insufficient for purposes of this claim and will delay the processing of this application.
   d) A spreadsheet set up like the example on page 4 listing every invoice included on the application for refund.*

6. Vendor-filed claims: "Vendor" means the person providing the service or by whom the transfer effected or license given by a sale is or is to be made. The following information must be supplied for **vendor-filed applications** (refer to page 7 for a complete checklist):
   a) Copies of invoices or similar documents for which a refund is being sought.
   b) If the tax was collected from a consumer, proof (e.g., cancelled checks) that the applicant has reimbursed the consumer for the amount of the refund claimed.
   c) The reason why the payment of the tax was illegal or erroneous. If you were not provided with a fully completed exemption certificate prior to or at the time of sale, your customer must prepare, and you must attach to this refund claim, a detailed description of how the item sold was used. References to the Ohio Revised Code or legal opinions alone are insufficient for purposes of this claim and will delay the processing of this application.
   d) A spreadsheet set up like the example on page 4 listing every invoice included on the application for refund.*

7. This application must be filed in accordance with R.C. sections 5739.07 and 5741.10 and must be filed within four years from the date of the erroneous payment of the tax. If you choose to have someone else represent you for this refund, you must complete section 8 on the front of the application or submit a power of attorney or Ohio form TBOR 1 (Declaration of Tax Representative).

8. When a refund is granted under R.C. section 5739.07 or 5741.10, it shall include interest thereon as provided by R.C. section 5739.132.

9. In the event that any person/entity entitled to a refund is indebted to the state of Ohio, the amount of such indebtedness that is due and payable shall be certified to the auditor of state by the tax commissioner, along with their determination upon the application for refund. A warrant, up to the amount of any indebtedness, shall be drawn payable to the Ohio Treasurer of State in satisfaction of the amount due the state as authorized in R.C. sections 5739.072 and 5741.101. Any excess of such indebtedness shall be drawn payable to the applicant.

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For State Use Only
Overrides: Name Y___ N___ Address Y___ N___
___ Bankruptcy ___ Cubs ___ R625

ST AR
Rev. 9/12

Application for Sales/Use Tax Refund

☐ Consumer ☐ Vendor

The following information refers to the person/entity submitting the application for refund of tax claimed to have been erroneously paid to the state of Ohio/Clerk of Courts.

Please **type** or **print** clearly.

1. Sales or use tax vendor's license or account number_____

2. Time period covered by the refund request_____ to _____

3. Name of applicant_____
   If business, print name as registered with the Internal Revenue Service

4. Mailing address_____
   Street City State ZIP code

5. a) Federal employer identification number_____

   b) Social Security number_____

6. **Only one amount should be included in this section.**

   a) Erroneous payment made to vendor $_____

   b) Erroneous payment made on tax return or voluntary payment $_____

   c) Erroneous payment made on sales or use tax assessment and/or case # _____ $_____

   d) Erroneous payment made to the Clerk of Courts (supporting schedule and all documentation requested on the form must also be included; see page 5). $_____

7. State basis for claiming refund_____

8. If a vendor-filed claim, do you wish to have your approved refund amount moved as a credit to a future period?_____

   Note: Statutory interest is paid when a refund is granted under Ohio Revised Code 5739.07. Statutory interest on credits moved to a future period is not granted under the Ohio Revised Code.

   Yes, move my credit to a future period (indicate dates): _____ I understand that interest will not be granted.

   (If a confirmation is not received on or before the due date of the tax return period you requested, contact the sales and use tax refund unit at 888-405-4039 prior to taking the credit in that period.)

(Please continue to page 3.)

9. I hereby attest that I am the taxpayer(s) or their authorized agent. I declare under penalties of perjury that this claim (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

The taxpayer(s) will be represented in this matter by:

Name _____ Applicant name/title _____

Address _____ Signature _____ Date _____

Telephone _____ Fax _____ Telephone _____ Fax _____

E-mail _____ E-mail _____

May we contact you via secure e-mail at the e-mail address above with account information and/or any additional requests pertaining to your application? Yes ☐ No ☐

FOR OFFICE USE ONLY

Field Investigation

Date completed _____ Amount recommended _____

Agent _____ Group supervisor _____

Audit review _____ Reviewer _____

Central Office Processing

Claimed _____ Inc/red _____ Deallocation _____

Xfer tax _____ TOS Ck _____

Xfer int _____ Net to txpr _____ Approved: Date _____ Agent _____

Int to txpr _____ Txpr ck _____ Reviewed: Date _____ Agent _____

Total approved _____

Schedule of Supporting Documents

List every invoice included on the application for refund.

Name and Address of Purchaser or Supplier	Item Sold/ Purchased	Date of Sale/ Purchase	Invoice Number	Amount of Sale/Purchase Subject to Tax	Amount of Tax	Period	County No. Where Tax Was Remitted	Detailed Statement of Usage (Note: A statutory reason will not suffice.)

*A CD-ROM or other portable electronic media containing a Microsoft Excel spreadsheet is required for **all claims containing 25 or more invoices.** To expedite the refund process, a CD-ROM or other portable electronic media may also be supplied for those claims containing less than 25 invoices, but it is not required.

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Supporting Schedule for ST AR (Application for Sales/Use Tax Refund) To Be Filed When Requesting a Refund on a Motor Vehicle

Vendor's license or account number _____

Name of vendor _____

Address _____

Name of purchaser _____

Address _____

The original transaction column is to be completed when only one vehicle or one certificate of title is involved. Complete both the original transaction and correcting transaction columns when a second vehicle is sold to your customer or when it is necessary to obtain a second certificate of title.

	Original Transaction	Correcting Transaction
1. Body type and make of vehicle		
2. Manufacturer serial number		
3. Selling price excluding sales tax [attach copy of Retail Buyer's Agreement(s)].....		
4. Sales tax amount		
5. Sales tax receipt date (attach copy).....		
6. Certificate of title number		
7. Certificate of title number when vehicle has been returned to vendor (attach copy)		

In the event the incorrect title was cancelled, furnish a copy of the form that you received from the Bureau of Motor Vehicles (BMV-3711). If you did not receive this form, a copy may be obtained from the county Clerk of Courts.

8. Amount, including tax, credited to the customer's account. $_____ Date _____

9. If the amount of your customer refund does not agree with the amount on the retail buyer's agreement, please explain the difference. _____

Instructions: You must submit the following in order for this application to be processed: 1) a copy of each receipt listed on line 5, above; 2) copies of all retail buyer's agreements listed on line 3, above; 3) evidence that you have refunded your customer the full purchase price, such as copies of the front and back of your cancelled check or other documents that would substantiate payment. If you have refunded your customer the total payment less the sales tax paid, furnish a statement signed by your customer indicating agreement to wait until you receive a refund from the state before you refund the tax to the customer; and 4) copies of the incorrect and correcting titles listed on lines 6 and 7 above.

FAILURE TO SUBMIT ALL INFORMATION NECESSARY TO SUBSTANTIATE YOUR CLAIM WILL BE JUSTIFIABLE GROUNDS FOR DENIAL.

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Refund Checklist
(Consumer-Filed Claims)

The following documents must be supplied when a consumer files for a refund for sales or use tax billed to a customer:

☐ 1. A completed Application for Sales/Use Tax Refund (Ohio form ST AR). The original and one copy of the ST AR must be provided. Only one set of back-up documents is needed.

☐ 2. Copies of original invoices or similar documents

☐ 3. Copies of canceled checks or some other proof that the invoices were paid in full, including the tax.

Note: In the event the check is payment for multiple invoices, copies of invoices paid by said check or a copy of the check remittance is required to prove the invoices claimed for refund were paid in full, including the tax.

☐ 4. A computer disc containing a Microsoft Excel or Microsoft-compatible spreadsheet set up like the example on page 4 for all claims containing 25 or more invoices. The spreadsheet must list every invoice separately and the total should equal the amount requested on the refund application.

Note: To expedite the refund process you may also supply a disc for claims containing less than 25 invoices, but it is not required.

☐ 5. The reason why the payment of the tax was illegal or erroneous. You must supply a detailed description of how the subject item you purchased was used. References to the Ohio Revised Code or legal opinions alone are insufficient to substantiate the refund request.

Items 1-3 and 5 are mandatory for all refund applications submitted. Item 4 is only needed if applicable.

This list is general in nature. In the event additional information is needed, a request will be made to the proper party.

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Refund Checklist
(Vendor-Filed Claims)

The following documents must be supplied when a vendor files for a refund for sales or use tax billed to a customer:

☐ 1. A completed Application for Sales/Use Tax Refund (Ohio form ST AR). The original and one copy of the ST AR must be provided. Only one set of back-up documents is needed.

☐ 2. Copies of original invoices or similar documents

☐ 3. Copies of credit memos, a statement from your customer stating that they agree to await reimbursement of the tax until final determination of the refund claim, or some other proof that the accounts receivable was adjusted for the tax or account activity.

☐ 4. A computer disc containing a Microsoft Excel or Microsoft-compatible spreadsheet set up like the example on page 4 for all claims containing 25 or more invoices. The spreadsheet must list every invoice separately and the total should equal the amount requested on the refund application.

Note: To expedite the refund process you may also supply a disc for claims containing less than 25 invoices, but it is not required.

☐ 5. Copies of **valid** exemption certificates or letters of usage.

Note: An exemption certificate is valid from the signature date forward. In order to establish exemption after the fact, a taxpayer must provide a letter of usage in which the item is fully described and the taxpayer's use of the item is fully described. A quote from statute or administrative rule will not meet the requirement.

☐ 6. If you are amending your original return, proof must be provided of your original and amended figures for the period(s) referenced on the refund application. The proof may consist of sales journals, cash register receipts, summary reports or any other document used to prepare the tax return.

☐ 7. If the invoices included with the refund request are for capitalized research and development equipment, you must prove that the equipment purchased is **capitalized** research and development equipment. Proof may consist of asset ledgers, depreciation schedules, etc.

☐ 8. Copies of your accrual sheets for the periods referenced on the refund application, if you accrued tax on purchases in error.

Item 1 is mandatory for all refund applications submitted. Items 2-8 are only needed if applicable.

This list is general in nature. In the event additional information is needed, a request will be made to the proper party.

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Motor Vehicle Refund Checklist (Consumer-Filed Claims)

The following documents must be supplied when applying for a sales or use tax refund on a titled motor vehicle:

☐ 1. A completed Application for Sales/Use Tax Refund (Ohio form ST AR). The original and one copy of the ST AR must be provided. Only one set of back-up documents is needed.

☐ 2. A completed Supporting Schedule for ST AR (see page 5).

☐ 3. Copies of **all** retail buyer's agreements **or** a notarized statement from the seller **or** a copy of the notarized title indicating the selling price of the vehicle. (A copy of the tax receipt will **not** suffice.)

☐ 4. Copies of **all** tax receipts issued by the Clerk of Courts **or** other documentation that would prove the sales and use tax was paid.

☐ 5. Proof the full purchase price was refunded to you, such as a copy of the cancelled check (front and back).

☐ 6. Proof that the vehicle you traded in was titled back into your name.

☐ 7. A copy of the title showing the incorrect vehicle was titled back to the original owner/seller **or** a copy of form BMV-3711 showing the incorrect title was cancelled. The BMV-3711 is a title cancellation letter and can be obtained from the Bureau of Motor Vehicles in Columbus.

☐ 8. A copy of your Public Utilities Commission of Ohio (PUCO) certificate **and/or** a copy of your contract to haul if you are under contract with someone who has PUCO authority.

☐ 9. A copy of your 501(c)(3) certification issued by the federal government if claiming nonprofit organization.

Items 1-3 are mandatory for all refund claims filed. Items 4-9 are only needed if applicable.

This list is general in nature. In the event additional information is needed, a request will be made to the proper party.

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Motor Vehicle Refund Checklist
(Vendor-Filed Claims)

The following documents must be supplied when applying for a sales or use tax refund:

☐ 1. A completed Application for Sales/Use Tax Refund (Ohio form ST AR). The original and one copy of the ST AR must be provided. Only one set of back-up documents is needed.

☐ 2. A completed Supporting Schedule for ST AR (see page 5).

☐ 3. Copies of **all** tax receipts issued by the Clerk of Courts.

☐ 4. Copies of **all** retail buyer's agreements.

☐ 5. A copy of the title showing where the incorrect vehicle was titled back to the dealership **or** a copy of a duplicate MCO/MSO **or** a copy of form BMV-3711. The BMV-3711 is a title cancellation letter and can be obtained from the Bureau of Motor Vehicles in Columbus.

☐ 6. Evidence that you have refunded your customer the **full** purchase price, such as a copy of the **cancelled check** (front and back) or other documents that show the refund to your customer.

☐ 7. Evidence that you have refunded your customer the **difference** in the **purchase price** of the two vehicles, such as a copy of the **cancelled check** (front and back) or other documents that show the refund to your customer.

☐ 8. Evidence that you have refunded your customer the **difference** in the **sales tax** between the two counties, such as a copy of the **cancelled check** (front and back) or other documents that show the refund to your customer.

☐ 9. Evidence that you have refunded your customer the **sales tax**, such as a copy of the **cancelled check** (front and back) or a statement signed by your customer stating that they agree to wait for the sales tax refund until you receive it from the state.

☐ 10. Evidence that you have refunded your customer the **full down payment**, such as a copy of the **cancelled check** (front and back) or other documents that show the refund to your customer.

☐ 11. A copy of your customer's Public Utilities Commission of Ohio (PUCO) certificate and/or a copy of their contract to haul, if they are under contract with someone who has PUCO authority.

☐ 12. A copy of your customer's 501(c)(3) certification.

☐ 13. A copy of the title showing where the vehicle your customer traded in was titled back to them.

Items 1-3 are mandatory for all refund claims filed. Items 4-13 are only needed if applicable.

This list is general in nature. In the event additional information is needed, a request will be made to the proper party.