

### 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**

<b>DEPARTMENTAL USE ONLY</b>
CLAIM DATE _____
CASE NUMBER _____
CLAIM NUMBER _____

**FURNISH COMPLETE DETAILS TO EXPEDITE REFUND**

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

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

Report of Debts Attached Yes  No  (If a refund of \$200 or more is requested, a Report of Debts form MUST be completed and filed with this claim.)

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. 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)

PRINTED NAME \_\_\_\_\_ TELEPHONE NUMBER \_\_\_\_\_  
(PRINT NAME SIGNED ABOVE)

**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 _____	DIRECTOR OR DELEGATE
STATE TAX _____	_____
LOCAL TAX _____	LEGAL REPRESENTATIVE
CREDIT _____	_____
	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 delay processing 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. Revenue personnel will notify you which invoices and/or credit memoranda from the worksheet should be submitted for review.
- 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.)
- If you are claiming a refund of \$200 or more, you must complete and attach a Report of Debts. This report is required by Public Chapter 1113, signed into law on June 28, 2010. The Department must receive a Report of Debts disclosing any debts you owe the State before you can be issued a refund. If you disclose any debts on the Report of Debts, the Department is required to notify any state government entity identified by you on the report that your refund is available for offset.

**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:	<a href="http://www.Tennessee.gov/revenue">http://www.Tennessee.gov/revenue</a>
Email Address:	<a href="mailto:TN.revenue@tn.gov">TN.revenue@tn.gov</a>