



Sales and Use Tax Refunds

KDOR (Kansas Department of Revenue) provides refunds for individuals or businesses that paid sales or use tax directly to KDOR in error. This publication provides answers to some common questions about receiving a refund. It also contains the applicable forms, along with the line-by-line instructions needed to complete them.

If you would like information about how Kansas sales and use tax applies to your business operations, obtain a copy of Pub. KS-1510, Kansas Sales and Compensating Use Tax.



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FREQUENTLY ASKED QUESTIONS (FAQS)

Who can apply for this refund?

Any individual or business that paid sales or use tax directly to the Kansas Department of Revenue (KDOR) that was not owed and was paid in error, may apply to KDOR for a refund. If the tax was paid to a retailer, the refund should be requested from that retailer. Certain exceptions allow KDOR to issue a refund directly to an individual or business that paid tax to a retailer. See Part E of Form ST-21, Assignment of Right to Refund. An individual or business that paid a tax that is administered by the Secretary of Revenue to a county treasurer may apply directly to KDOR for a refund of that tax.

Is there a time limit to request a refund?

Yes. You must file a complete sales and use tax refund claim within three (3) years from the date the tax was due from the retailer to KDOR. There is a unique statute of limitations for refunds of bad debts. See page 5.

Is there a dollar limit on a refund request?

Yes. Refund applications submitted by a retailer to KDOR must be for taxes that total \$5 or more. Refund applications submitted directly to KDOR by a consumer or purchaser must be for taxes that total \$50 or more. Refund applications that do not meet these statutory threshold amounts will not be reviewed by KDOR.

What if I've never filed a tax return in Kansas?

In order to receive a refund, you will need to complete IRS Form W-9, and submit it with your refund request. The W-9 form is available at: www.irs.gov

As a retailer may I take a credit on my return instead of requesting a refund?

A retailer should **not** take a deduction or credit on his/her tax return, **except** for taxes refunded on returned goods. Instead, the retailer is required to submit a written refund application to KDOR.

Should I send documentation with the application?

Yes. In almost every case, documentation is required. Refer to the specific line instructions for Form ST-21, that begin on page 5. These instructions provide the most common reasons for requesting a refund and list the documentation required. If additional information is needed beyond what is requested, KDOR will contact you in writing.

Will an Assignment of Right to Refund relieve me of providing proof of tax paid to the retailer? No. You must still provide proof of tax paid to your vendor, such as a copy of a cancelled check or an electronic copy of your accounts payable showing tax paid to vendor.

How long to process my refund request? KDOR will begin processing your refund request after the application and **all** of the necessary documentation is received. Processing the information may take up to 120 days.

How can I find out the status of my refund application? You can check on the status of your refund by calling Audit Services at 785-296-7108 or e-mail at **Audit.Funds@kdor.ks.gov**. Be prepared to provide the following information: your Social Security Number, your federal Employer Identification Number (EIN), the tax type, the exact amount of refund requested, and the date you mailed the request.

Will I be entitled to interest on my refund? Not necessarily. After KDOR receives the application and ALL supporting documentation a refund will be issued within 120 days. If the refund process take more than 120 days, interest will be computed from the date that KDOR received the final documentation that completes the application. Kansas law deems the date of receipt to be the postmark date on the package that contains the documentation or the date of mailing as certified by a private delivery company.

What should I do if my application is returned to me as incomplete? Incomplete applications will not be reviewed by KDOR. KDOR will notify you in writing and list the additional documentation you must provide to complete your refund application. You will have 60 days from the date of the department's written notice to submit the requested documentation. If your refund application is still incomplete after you submit additional documentation or for more than 60 days from the date of KDOR's notice, KDOR will return your incomplete refund application. If this happens, you will be required to file a new refund application for the refund in question and the statute of limitations will continue to run until it is submitted with complete documentation.

However, if you believe that your refund application was complete, you may request an informal conference to review KDOR's determination. The letter you receive from KDOR will explain how to request an informal conference.

May my CPA, attorney or consultant handle the refund request? Yes. However, you must complete and submit a Power of Attorney form (DO-10), that gives KDOR the authority to discuss confidential tax matters with your chosen representative. If a Power of Attorney form is not included with your refund request, all correspondence will be sent to you. The Power of Attorney form is available on our web site at: **ksrevenue.org**

What if I owe KDOR money? KDOR reserves the right to apply refunds to any existing debts owed to the department, regardless of the tax type.

Where do I get additional copies of the forms? The forms discussed in this publication, along with many other tax forms are available on our web site at: **ksrevenue.org**

Where do I send my refund application? Mail your completed sales tax refund application (Form ST-21), along with all required documentation to:

Kansas Department of Revenue
Audit Services Bureau / Sales Tax Refund
915 SW Harrison St
Topeka KS 66625-7719

INSTRUCTIONS FOR COMPLETING FORM ST-21

GENERAL INFORMATION

Follow these instructions to complete an accurate application for a sales or use tax refund.

Complete the application (Form ST-21) and provide the appropriate documentation to the retailer from whom you made the purchase.

The consumer may file the refund request directly with KDOR (Kansas Department of Revenue) if the retailer is no longer in business, insolvent, moved or is unable to act. Complete Part F of Form ST-21 to verify the Retailer's status.

If you paid the tax directly to KDOR, then you may submit the application without going through the retailer. Include copies of your returns and supporting documentation when mailing Form ST-21.

PART A – RETAILER (VENDOR)

Enter all requested information for the retailer in Part A. Fields marked with an asterisk require an entry in order to process the application.

Mark the box that applies to your refund source and indicate whether the consumer received a refund or credit by marking the "yes" or "no" box.

PART B – CLAIMANT (CONSUMER)

Enter all requested information for the claimant in Part B. Fields marked with an asterisk require an entry in order to process the application.

PART C – REFUND INFORMATION

Enter the amount of your refund request and mark the box that applies to the refund type. You must provide the applicable exemption certificates with this application.

PART D – REFUND REQUEST SCHEDULE

Complete Part D with the information on an electronic schedule, using Excel formatting, if available. Part D **must** include the following:

Invoice Date. Enter the month, day, and year in chronological order.

Invoice Number.

Vendor Name.

Description of Item(s). Enter a **complete** description of the invoiced item.

Retail Price.

Tax Paid.

Account Code. This is the fixed asset or expense account to which the item purchased is being coded in your business chart of accounts.

Reason for Exemption. Enter a **complete** explanation for why the item is exempt. Also reference the statute number that supports that reason. Additional information is needed if the exemption is based on any of the following reasons:

- **Materials consumed in production.** Describe *how* the materials are consumed.
- **Machinery and equipment.** Describe *how* the equipment is used in the manufacturing process **and** list the fixed asset or expense account code with account descriptions.
- **Ingredient or component part.** Describe *how* the item becomes an ingredient or component part.

PART E – ASSIGNMENT OF RIGHT TO REFUND

The retailer completes Part E if the retailer elects not to participate in the sales or use tax refund process.

PART F – CLAIMANT/CONSUMER AFFIDAVIT

Complete Part F if the retailer refuses to participate in the refund process and does not respond or cannot be located. Pursuant to K.A.R. 92-19-49c, you **must enclose** a copy of certified mail receipt(s). The certified mail receipt(s) must contain the retailer's current business address. NOTE: Please ensure good faith requirements are met as indicated in the Claimant/Consumer Affidavit, Part F.

PENALTIES

Pursuant to K.S.A. 79-3615(j), a person applying to the department for a refund of any tax imposed under the Kansas retailers' sales tax act that was not previously collected by the retailer, or that the retailer has already refunded to such

person, shall be subject to a penalty of 50% of the amount of any such tax sought to be refunded. No such penalty shall be imposed against such person if the retailer collected the tax but did not remit such tax to the department.

REQUIRED DOCUMENTATION

The following instructions list the most common reasons for requesting a sales or use tax refund. Select your reason from one of the listed categories. Each category lists the information and documentation that is needed to process the sales or use tax refund request you are submitting on Form ST-21. Provide as much of the documentation as possible. You may submit the documentation on a CD or diskette. If additional information is needed, KDOR will contact you in writing.

AMENDED RETURNS

Complete Parts A, B, C and D of Form ST-21.

Required Documentation:

- 1) Detailed explanation for the error or overpayment.
- 2) Copy of original invoices or other relevant documents verifying the transaction(s).
- 3) Copy of the original return(s). If filing Form ST-36, include Part III with backup detail to those returns such as an electronic copy of the sales tax payable account to verify the tax was paid to Kansas.
- 4) Copy of the amended return(s). If filing Form ST-36, include Part III.
- 5) Explanation of how the refund amount is computed.
- 6) Proof the sales tax was refunded to the customer, such as one of the following:
 - a) Copy of front and back of cancelled check refunding customer's payment; **or**,
 - b) Copy of irrevocable credit memo that was issued to customer.

BAD DEBT

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.

Required Documentation:

- 1) Detailed explanation for the error or overpayment.
- 2) Explanation of how the refund amount is computed.
- 3) Copy of the original return(s) with backup detail to those returns such as electronic copy of the sales tax payable account to verify the tax was paid to Kansas. If filing ST-36, include Part III.
- 4) Copy of original source documents such as invoices, leases, contracts, etc.
- 5) Copy of the customer payment history.

- 6) Copy of company policy for writing off bad debts and supporting schedules showing how the bad debts are written off.
- 7) Copy of federal income tax return the bad debts were claimed on with the schedule of bad debts written off on the federal income tax return.

When filing a refund request for bad debt, please follow the guidelines as written in K.A.R. 92-19-3b.

EXEMPTION CLAIMS BASED ON STATUTES

I. Manufacturing Machinery and Equipment

K.S.A. 79-3606(kk)

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt **and** the supporting statute number. Also list the fixed asset or expense account code with account descriptions.

Required Documentation:

- 1) Copy of manufacturing machinery and equipment exemption certificate.
- 2) Copy of the invoices.
- 3) Proof that tax was submitted to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and consumer is seeking a refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
 - a) Copy of front and back of the cancelled check to vendor; **or**,
 - b) Electronic copy of accounts payable showing tax paid to vendor.
 - c) Self Assessed Tax – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return (electronic copy must be provided, if available).
- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
 - a) Copy of front and back of cancelled check refunding customer's payment; **or**,
 - b) Copy of irrevocable credit memo that was issued to customer.

II. Consumed in Production

K.S.A. 79-3606(n)

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt **and** the supporting statute number. Also list the fixed asset or expense account code with account descriptions.
- Describe *how* the materials are consumed in production.

Required Documentation:

- 1) Copy of consumed in production exemption certificate.
- 2) Copy of the invoices.
- 3) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and the consumer is seeking a refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
 - a) Copy of front and back of the cancelled check to vendor; **or**,
 - b) Electronic copy of accounts payable showing tax paid to vendor.
 - c) Self Assessed Tax – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer’s return (electronic copy must be provided, if available).
- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
 - a) Copy of front and back of cancelled check refunding customer’s payment; **or**,
 - b) Copy of irrevocable credit memo that was issued to customer.

III. Ingredient or Component Part

K.S.A. 79-3606(m)

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt **and** the supporting statute number. Also list the fixed asset or expense account code with account descriptions.
- Describe *how* the item becomes an ingredient or component part.

Required Documentation:

- 1) Copy of ingredient or component part exemption certificate.
- 2) Copy of the invoices.
- 3) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and the consumer is seeking a refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
 - a) Copy of front and back of the cancelled check to vendor; **or**
 - b) Electronic copy of accounts payable showing tax paid to vendor; **or**
 - c) Self Assessed Tax – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer’s return (electronic copy must be provided, if available).
- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
 - a) Copy of front and back of cancelled check refunding customer’s payment; **or**,
 - b) Copy of irrevocable credit memo that was issued to customer.

IV. Business or Retail Business Project

K.S.A. 79-3606(cc)

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt **and** the supporting statute number.

Required Documentation:

- 1) Kansas Department of Labor Employer’s Quarterly Wage Report and Contribution Return (front page only) for the request period, including the report for the prior year’s wages and one year after completion of the project (or current employee numbers).
- 2) A summary similar to Schedule K-34, Part C, Determine Qualified Employees.
- 3) “Qualified firms” under HPIP must also provide a copy of the Kansas Department of Commerce certification letter.
- 4) Description of business activity conducted at the business facility and the claimant’s NAICS (North American Industry Classification System) code.
- 5) Project beginning and ending dates.
- 6) Copy of the invoices, including any sub-contractor invoices related to the project.

- 7) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 8) Assignment of Rights (if tax was paid to the vendor and consumer is seeking refund directly from Kansas).
- 9) Proof the tax was paid:
 - a) Copy of front and back of the cancelled check to vendor; **or**
 - b) Electronic copy of accounts payable showing tax paid to vendor; **or**
 - c) Self Assessed Tax – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return (electronic copy must be provided, if available).
- 10) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
 - a) Copy of front and back of cancelled check refunding customer's payment; **or**,
 - b) Copy of irrevocable credit memo that was issued to customer.



Project Exemption Certificates issued for employment increase will be subject to verification prior to processing sales tax refund requests.

V. Hospital, School, Political Subdivision Project

K.S.A. 79-3606(d)

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt **and** the supporting statute number.

Required Documentation:

- 1) Copy of valid project exemption certificate.
- 2) Copy of invoices.
- 3) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and consumer is seeking refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
 - a) Copy of front and back of the cancelled check to vendor; **or**
 - b) Electronic copy of accounts payable showing tax paid to vendor; **or**
 - c) Self Assessed Tax – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return (electronic copy must be provided, if available).

- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
 - a) Copy of front and back of cancelled check refunding customer's payment; **or**,
 - b) Copy of irrevocable credit memo that was issued to customer.

VI. U.S. Government Project

K.S.A. 79-3606(e)

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt **and** the supporting statute number.

Required Documentation:

- 1) Copy of valid project exemption certificate.
- 2) Copy of invoices.
- 3) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and consumer is seeking refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
 - a) Copy of front and back of the cancelled check to vendor; **or**
 - b) Electronic copy of accounts payable showing tax paid to vendor; **or**
 - c) Self Assessed Tax – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return (electronic copy must be provided, if available).
- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
 - a) Copy of front and back of cancelled check refunding customer's payment; **or**,
 - b) Copy of irrevocable credit memo that was issued to customer.

UTILITY EXEMPTION

Complete Form ST-28B.

Required Documentation:

- 1) Formulas and computations must be completed and a copy of your worksheet (utility study) must accompany your request. Your worksheet (utility study) must list all taxable and non-taxable equipment that pulls energy from the meter for which you are seeking the sales tax exemption.

- 2) Form ST-33 must be completed by the utility provider where you are claiming the exemption.
- 3) Nursing homes and other entities that have both commercial and residential areas must include resident's room dimensions and total square footage of the facility or include a floor plan that includes room dimensions. The square foot method for calculating exemptions may only be utilized for these type of residential* entities.
 - * *Residential* does not include hotels, motels and other similar businesses. These types of businesses must furnish a utility study which lists all taxable and non-taxable equipment.
- 4) If the meter for the utility exemption you are requesting is used for other than your exemption request, you must also provide all the other uses for that meter.
- 5) Include your federal Employer Identification Number (EIN) on your request.

PROJECT EXEMPTION CERTIFICATE (PEC) ENTITY

K.A.R. 92-19-66e(n) provides that a PEC Entity that fails to secure a timely PEC for a construction project may seek a refund of the Kansas sales tax that was paid or remitted by the Project's general contractor and subcontractors on their materials, supplies, and labor charges for the project in question. To apply for a refund, complete and submit Form ST-21PEC. This form is available at: ksrevenue.org

MOTOR VEHICLE, BOAT, MOBILE HOME, AIRCRAFT

Complete Parts A, B, C and D of Form ST-21.

Required Documentation:

- 1) Copy of Bill of Sale, invoice or copy of title showing vehicle transfer from original owner to you.
- 2) Copy of the Kansas sales tax receipt given to you by the County Treasurer when you registered your vehicle.
- 3) Detailed explanation of why you are requesting a refund (Part D of Form ST-21).
 - **Tax was paid to another state.**
 - a) Proof of tax legally imposed and paid to another state.
 - b) Copy of Bill of Sale or invoice.

- **Vehicle was returned to the seller or repossessed.**
 - a) Proof of buyback - cancelled check, invoice (TR-11) or signed and dated Affidavit.
 - b) Repossession Affidavit (TR-84), lien holder information.
- **Taxpayer is exempt from paying tax.**
 - a) Exemption Certificate.
 - b) Copy of Kansas sales tax receipt from County Treasurer or Form ST-8 given to you by the dealer.
- **Trade-in or dealer discount, in house rebate or dealer was not deducted.**
 - a) Copy of bill of sale or invoice.
 - b) Copy of Kansas sales tax receipt from County Treasurer.
 - c) For isolated sale, completed TR-11 form.
- **Non-taxable title transfer**
 - a) Description of type of exempt title transfer.
 - b) Proof of exempt transfer.
 - Affidavit of Fact (TR-12) stating the property was received as a gift, etc.
 - Relationship affidavit (TR-215), if applicable.
 - Court documents showing divorce settlement.
 - Proof of 100 percent corporation transfer.
- **Boats, Jet Ski, Aircraft**
 - a) Proof of Isolated or Occasional Sale if you have purchased a previously owned boat, jet ski or aircraft (TR-11).
 - b) Copy of sales tax receipt from County Treasurer.
- **Lemon Law**
 - a) Legible copy of the Bill of Sale, purchase order, or buyer's order.
 - b) Copy of buyback letter from vehicle manufacturer.
 - c) Copy of the check issued to customer for vehicle buyback.
 - d) Receipt of vehicle mileage when returned to dealership, if one was issued.
 - e) Copy of usage itemization provided by vehicle manufacturer, if one was issued.
- **Dealer to Dealer transaction**
 - a) Copy of Bill of Sale.
 - b) Vehicle must be sold or transferred within 15 days of registration.

KANSAS

SALES AND USE TAX REFUND APPLICATION

Complete this application using the instructions that begin on page 4. **Entries are required on all fields marked with an asterisk (*).** An incomplete application and missing documentation will delay the processing of your refund.

PART A – RETAILER (VENDOR)

*Business Name	*Employer ID Number (EIN)
*Business Address	*Kansas Tax Account Number
*City, State, Zip Code	Previous Kansas Tax Account Number
*Contact Person	*Telephone Number ()
E-mail Address	Fax Number ()

Source of refund: Retailer filing for tax they paid Retailer filing for tax paid by their customer
 Consumer filing for tax paid to a vendor Consumer filing for tax paid directly to the state

Did the Consumer receive a refund or credit? No Yes If yes, enclose a copy of the credit or cancelled check.

PART B – CLAIMANT (CONSUMER)

*Claimant Name	*Employer ID Number (EIN) or Social Security Number
*Claimant Address	
*City, State, Zip Code	
*Contact Person	*Daytime Telephone Number ()
E-mail Address	Fax Number ()

PART C – REFUND INFORMATION

Total Refund Request: \$

Check the refund type and provide applicable exemption certificates:

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Manufacturing Machinery and Equipment, K.S.A.79-3606(kk) (page 5)
<input type="checkbox"/> Consumed in Production, K.S.A.79-3606(n) (page 6)
<input type="checkbox"/> Ingredient or Component Part, K.S.A.79-3606(m) (page 6)
<input type="checkbox"/> Business or Retail Business Project, K.S.A.79-3606(cc) (page 6) | <input type="checkbox"/> Hospital, School, Political Subdivision Project, K.S.A. 79-3606(d) (page 7)
<input type="checkbox"/> U.S. Government Project, K.S.A.79-3606(e) (page 7)
<input type="checkbox"/> Motor Vehicle Refund (page 8)
<input type="checkbox"/> Other (please explain) _____
_____ |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**YOU ARE REQUIRED TO COMPLETE PART D. RETAILER SHOULD COMPLETE PART E ON PAGE 11.
 IF THE RETAILER DOES NOT RESPOND, THE CLAIMANT WILL NEED TO COMPLETE PART F (PAGE 12).**

I declare under penalties of perjury that to the best of my knowledge this is a true, correct, and complete application.

_____ Signature of Retailer	_____ Date
_____ Signature of Claimant	_____ Date

* Yes No I agree to accept all written notices sent by the Department electronically, in lieu of written notice sent first class mail, and waive any objection to the legal sufficiency of any such notice because it was sent electronically.

* Yes No I agree to accept all written notices sent by the Department electronically, in lieu of written notice sent first class mail, and waive any objection to the legal sufficiency of any such notice because it was sent electronically.

PART D – REFUND REQUEST SCHEDULE (If additional lines are needed, make copies of this schedule. Provide it electronically if available)

Invoice Date	Invoice Number	Vendor Name on Invoice	Description of Item(s)	Retail Price	Tax Paid	Account Code	Reason for Exemption
							TOTAL REFUND REQUESTED

ASSIGNMENT OF RIGHT TO REFUND

Pursuant to K.S.A. 79-3650(a)(4)

Retailer assignment of right to allow purchaser/consumer to file refund request directly with the Kansas Department of Revenue (KDOR)

- (1) My name is _____, and I am a duly authorized representative of _____ (the "Assignor/Retailer"). By executing this Assignment of Right to a Refund ("Assignment"), the Assignor/Retailer assigns all rights and interest to the tax refund herein described that the Assignor/Retailer may have to _____ (the "Assignee/Consumer"), subject to the limitation noted herein. The Assignee's/Consumer's federal Employer Identification Number (EIN) is _____.
- (2) The tax refund that is subject of this Assignment is described as follows:
 Tax Type: _____ Period(s): _____
 Requested Amount: _____
 Transactions: _____ (Attach schedule if necessary)
 Please explain other specific limitations: _____
- (3) The Assignor/Retailer agrees to provide to the Assignee/Consumer any information or documentation in their possession needed for submission to KDOR to support or prove the refund request. Assignor/Retailer waives confidentiality to the extent necessary for KDOR to verify the tax sought to be refunded was remitted to KDOR.
- (4) By executing this Assignment, the Assignor/Retailer affirms that the Assignor/Retailer remitted the tax sought to be refunded and has neither previously claimed a refund nor taken a credit on a return for taxes that are subject of this Assignment, and further affirms that the Assignor/Retailer will not claim a refund or a credit for those taxes in the future in accordance with K.S.A. 79-3615(j).
- (5) The Assignor/Retailer understands the Assignor/Retailer shall be subject to the penalties of K.S.A. 79-3615(h) for any false information provided in this statement. [\$500 to \$10,000 fine and one to six months imprisonment]

Assignor/Retailer Entity Name	Tax Account Number
Print or type the name of the person authorizing assignment	Relationship to Entity
Signature of person authorizing assignment	Date
E-mail address	Phone Number

I certify under penalties of perjury that, to the best of my knowledge, all of the information and statements made in this Assignment of Right to Refund are true and correct.

STATE OF KANSAS)
) SS:
 COUNTY OF _____)

This Assignment of Right to Refund was acknowledged before me on _____, 20____ by _____ as _____.
 Name of Assignor/Retailer and Official Capacity (officer, superintendent, business manager, etc.)

Notary Public: _____

My appointment expires: _____

AFFIDAVIT

This refund application is being submitted directly to the Kansas Department of Revenue without the participation of the Retailer for the following reason:

- The retailer is no longer in business.
- The retailer has moved and the Consumer cannot locate the Retailer.
- The Consumer attempted in good faith to obtain a refund from the Retailer and provides documentation that the Retailer refused or is unable to refund the tax or did not act within 60 days of the date of the first refund request. "Good Faith" means that the consumer provided the retailer with all of the documentation and information needed to determine the validity of the refund request and has otherwise made a reasonable attempt to obtain the refund from the retailer. This includes making a reasonable attempt to find the correct address of the retailer. A mere request that a retailer agrees to allow the consumer to file a refund claim directly with the department, without completing the Assignment of Right to Refund form, shall not constitute a good faith attempt to obtain the refund from the retailer. (Retailers may be contacted.)

A copy of the certified letter and mail receipt to the retailer must be attached to the refund request.

On _____ the first refund request and required documents were sent to the Retailer.
(Date)

I certify under the penalties of perjury that to the best of my knowledge, all of the information and statements made in this affidavit are true and correct.

(Claimant/Consumer's Signature) (Date)

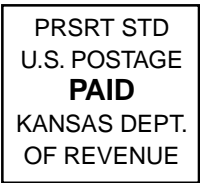
STATE OF KANSAS)
) SS:
COUNTY OF _____)

SUBSCRIBED AND SWORN TO before me on _____, 20 _____ by

_____ .

Notary Public: _____

My appointment expires: _____



TAXPAYER ASSISTANCE

If you have questions about completing the forms contained in this publication, call (785) 296-7108 to speak with a customer representative. If you prefer, you may fax information to 785-296-0531 or send an e-mail to: **Audit.Funds@kdor.ks.gov**

TAX FORMS

In addition to the publications listed below, KDOR's web site contains a library of policy information, press releases, and other notices. Due to limited state funding KDOR has discontinued the printing of these publications; however all are available from our web site.

- Publication KS-1216, Kansas Business Tax Application
- Publication KS-1500, North American Industry Classification System
- Publication KS-1510, Kansas Sales and Compensating Use Tax
- Publication KS-1515, Kansas Tax Calendar of Due Dates
- Publication KS-1520, Kansas Exemption Certificates
- Publication KS-1525, Kansas Sales and Use Tax for Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Sales and Use Tax for Motor Vehicle Transactions
- Publication KS-1527, Kansas Sales and Use Tax for Kansas Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes For Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Sales and Use Tax for the Agricultural Industry
- Publication KS-1560, Kansas Tax Guide for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales Tax Jurisdiction Code Booklet
- KW-100, Kansas Withholding Tax Guide

STATE SMALL BUSINESS WORKSHOPS

As part of our commitment to provide tax assistance to the business community, Tax Specialists within KDOR conduct small business workshops on Kansas taxes at various locations throughout Kansas. Whether you are a new business owner, an existing business owner, or an accountant, these workshops will give you the tools and understanding necessary to make Kansas taxes easier and less time consuming for you. Topics covered include filing and reporting requirements and methods, what is taxable, what is exempt and how to work with the department in collecting and remitting Kansas taxes.

For a schedule of our workshops, visit our web site. Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).



Your suggestions and comments on this publication are important to us. Please address them to: Taxpayer Education, Kansas Department of Revenue, 915 SW Harrison St., Topeka, KS 66625-1588 or call (785) 296-1048.