



**Department of Taxation**  
 P.O. Box 530  
 Columbus, OH 43216-0530

For State Use Only	
Overrides: Name	Y__N__
Address	Y__N__
___ Bnrkptcy	
___ Cubs	
___ R625	

ST AR  
 Rev. 6/10

For State Use Only
State File No. _____

## Application for Sales/Use Tax Refund

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. **Additional information is on the back. THE ORIGINAL AND ONE COPY OF THE ST AR MUST BE FILED. Only one set of backup documents is needed.**

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

- Sales or use tax vendor's license or account number, if applicable \_\_\_\_\_
- Time period covered by the refund request \_\_\_\_\_ to \_\_\_\_\_
- Name of applicant \_\_\_\_\_  
If business, print name as registered with the Internal Revenue Service
- Address \_\_\_\_\_  
Street City State ZIP code
- Federal employer identification number or Social Security number \_\_\_\_\_
- Only one amount should be included in this section. Please see instruction #2 on page 2.**
  - Erroneous payment made to vendor \$ \_\_\_\_\_
  - Erroneous payment made on tax return or voluntary payment \$ \_\_\_\_\_
  - Erroneous payment made on assessment and/or case # \_\_\_\_\_ \$ \_\_\_\_\_
  - Erroneous payment made to the Clerk of Courts (form ST AR S supporting schedule and all documentation requested on the form must also be included). \$ \_\_\_\_\_
- State basis for claiming refund. In order for your claim to be considered, the **information requested on the reverse side must be furnished.**

8. 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 _____	Taxpayer _____ <small>Printed name</small>
Address _____	Signature/date _____
Telephone _____ Fax _____	Telephone _____ Fax _____
E-mail _____	E-mail _____

### 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 _____		

## Instructions

1. Lines 1 through 8 on the front of this application must be completed, if applicable. Please **type** or **print in ink**.
2. All lines in section 6 on the front of this application may **not** contain information. If figures need to be entered on more than one line, **multiple** refund applications must be submitted.
3. **THE ORIGINAL AND ONE COPY OF THE 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

4. The following information must be supplied for **consumer-filed applications**:
  - 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 listing set up like the table below listing every invoice included on the application for refund.\*
5. The following information must be supplied for **vendor-filed applications**:
  - 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 properly 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 listing set up like the table below listing 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 and County # Where Tax Was Remitted	Detailed Statement of Usage (Note: A statutory reason will not suffice.)

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

6. 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 state of Ohio form TBOR 1.
7. When a refund is granted under O.R.C. section 5739.07 or 5741.10, it shall include interest thereon as provided by R.C. section 5739.132.
8. 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.