



APPLICATION FOR REFUND
of
Vermont Sales & Use tax, Meals & Rooms tax, Withholding tax

**Form
SMWA-1**

Vermont Business Account Number	Period covered by claim	Refund Amount \$
Name of Claimant		Telephone number
Address		
City	State	Zip
Name of Representative (if any)		Telephone number
Address		
City	State	Zip

Give a full explanation below (see instructions). Use additional sheets if necessary and submit all documents needed to properly substantiate your claim.

I, the claimant named above, or partner, officer, or other authorized representative of such claimant, make application for refund of Sales and Use tax, Meals and Rooms tax, or Withholding tax pursuant to 32 V.S.A. §9781 (SU), §9245 (MR), and §5884 (WH). I certify all Vermont Sales and Use taxes, Meals and Rooms taxes, and Withholding taxes for which this claim is filed, have been paid, and no portion of the tax has been refunded or credited to me by any vendor.

Signature Title Date

INSTRUCTIONS

TIME LIMITATION

Refunds of Sales & Use tax, Meals & Rooms tax, and Withholding tax may be requested within three years from the date the original return was due.

Vendors who write off uncollectible accounts on which sales tax had been reported may claim refunds within two years from the date the account is charged off their books.

EXPLANATION

Attach a full explanation which will allow the examiner to understand why the tax payment was in error. In the case of uncollectible accounts, give the reason (e.g. bankruptcy, disputed charge, etc.) that the account is uncollectible.

DOCUMENTATION

Enclose copies of invoices, exemption certificates, credit memoranda, etc., which document the erroneous payment. If the items included in the claim are voluminous, a columnar worksheet or schedule should be submitted showing all pertinent information from these documents. A typical schedule would show: identifying information (names, dates, invoice numbers, etc.), taxable and non-taxable amounts, Vermont tax charged or withheld, and description of the transaction. **Include copies of representative documents, including at least the five most recent transactions. Refunds for sales tax must show proof that the tax has been refunded to customers.**

EXAMPLES

If the claim is for **uncollectible accounts**, show all transactions on the account beginning with the original charge. Show: sales amount, amount of sales tax charged, amount of any non-taxable charges, credits or debits applied to the account.

If a claim is based on **another tax paid** (Motor Vehicle Purchase and Use, or Motor Fuels), include documentation showing the other tax and the Vermont sales tax being paid on the same property.

Claims under 32 V.S.A. §9746 for credit for **snowmobiles, motorboats, or vessels** require copies of the invoice or bill of sale showing the date, purchaser, address, and selling price of the property sold and similar documentation plus proof of sales tax payment for the replacement property.