51A600 (8-12)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

APPLICATION FOR KENTUCKY DISASTER RELIEF SALES AND USE TAX REFUND

Disaster Description _____ **Disaster Area Declaration** Date _____

Building Description _____ County _____

Type of Construction ☐ **Building Repair or** ☐ **Building Replacement**

Name	Enter Name of Legal Building Owner *(please print or type)*		Driver's License #/FEIN of Legal Building Owner	
Construction Address	Number and Street	City or Town	State	ZIP Code
Mailing Address *(if different)*	Number and Street	City or Town	State	ZIP Code
Contact	Contact Person	E-mail Address	( ) Telephone Number *(include area code)*	

REFUND REQUESTED $ _____
(Maximum $6,000)

PURCHASE DATE RANGE From: _____ To: _____

(1) A claim for refund shall be filed within three years from the date of the disaster area declaration for building materials purchased on or after that date. Qualifying building materials are limited to materials used for repair or construction that become a permanent part of the building. See 103 KAR 31:170.

(2) A refund may only be requested for Kentucky sales and use tax paid. A refund for sales and use tax paid to other states or localities shall not be refunded.

(3) In accordance with KRS 139.770, the amount of refund requested shall be reduced by the amount of compensation taken when the sales or use tax was paid or by the amount of any tax liability due the Commonwealth of Kentucky by the applicant.

(4) Interest shall not be allowed or paid on any refund.

(5) Attach photographs & documentation from FEMA or Insurance Claim to support building damage sustained in the disaster.

(6) Attach copies of the information sharing agreements (Form 51A601) with contractors, vendors or other related parties to verify building materials used in the repair or construction.

(7) Attach all expenditure reports (Form 51A602) to the refund application with copies of pertinent invoices (from each vendor).

(8) Mail completed application and supporting documentation to the Kentucky Department of Revenue, Division of Sales and Use Tax, P. O. Box 181, Station 67, Frankfort, Kentucky 40602-0181. Please contact the Division at the number below for instructions on how to submit the application and supporting documentation other than by mail.

Any questions can be directed to the Division of Sales and Use Tax at (502) 564-5170.

I, the undersigned, do declare under penalties of perjury that I have examined this application (including any accompanying statements or schedules and reports), and to the best of my knowledge and belief, the information and statements regarding the refund for sales and use tax paid on purchases of building materials purchased and used in the repair or construction of the building contained herein are true, complete and correct, and that I am duly authorized to sign this application. The undersigned certifies that no tax liability of any kind is due the Commonwealth of Kentucky by this applicant.

Legal Building Owner Signature _____ Date _____