51A209 (5-07)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

SALES AND USE TAX REFUND APPLICATION

TEAM KENTUCKY

Name of Business	Enter Exact Name as it Appears on Your Permit *(please print or type)*	Telephone Number *(include area code)*
Location of Business	Number and Street / City or Town / County / State / ZIP Code	
Mailing Address	P.O. Box or Number and Street / City or Town / County / State / ZIP Code	

(1) Sales and use tax account number under which tax was paid to the Kentucky State Treasurer.

_____

(2) Period(s) in which tax was reported and paid. _____
Attach detailed schedule if more than one period involved.

(3) Amount of tax refund requested. _____

(4) Was compensation claimed when tax was remitted to the state? ☐ Yes ☐ No

(5) Was sales or use tax added to the sales price (bracket system) and collected from the purchaser(s) as a separate charge? ☐ Yes ☐ No. If yes, will the tax be refunded to the purchaser(s)? ☐ Yes ☐ No

(6) Explain in detail the reason(s) for refund. Attach schedule and copies of pertinent invoices, resale certificates and/or exemption certificates if applicable. Attach separate sheet if necessary.

_____

_____

(7) Banking Information *(if electronic fund transfer requested)*

Name of Bank _____

Depositor Account Number (DAN) __ __ __ __ __ __ __ __ __ __ __ __ __ __ __ __ __

Routing Transit Number (RTN) __ __ __ __ __ __ __ __ __

Account Type: ☐ Checking ☐ Savings ☐ Other

Instructions

(1) This application **must be completed** in order for consideration to be given to the refund request. Substitutions will not be accepted, nor will they preserve your rights to a refund.

(2) Only the person making payment of the tax directly to the Kentucky State Treasurer may file the application for refund. Compensation, if claimed, will be deducted from any refund.

(3) Claims for refunds or credits must be filed within four years from the date the tax was paid to the State Treasurer. After the statute of limitations has expired, no claims for refunds or credits will be considered.

(4) No taxpayer will be issued a refund or credit for sales or use tax where the tax has been collected from a purchaser as provided by KRS 139.210 and 139.340, unless the amount of tax collected from the purchaser is refunded to him by the taxpayer who paid the tax to the State Treasurer.

(5) Mail completed application to the Department of Revenue, Division of Sales and Use Tax, P.O. Box 181, Frankfort, Kentucky 40602-0181.

I, the undersigned, declare under the penalties of perjury that I have examined this application (including any attached schedules, statements or exemption certificates) and to the best of my knowledge and belief, the statements contained herein are true, complete and correct, and that I am duly authorized to sign this application. It is understood that the books and records supporting this refund application must be maintained for a period of four years from the date the refund is issued and are subject to audit at the discretion of the Department of Revenue. I, the undersigned, consent and agree that any excess amount refunded pursuant to this application shall be recovered within four years from the date the refund is issued. The undersigned certifies that no tax liability of any kind is due or owing the Commonwealth of Kentucky by this applicant.

Signed _____ Title _____

Name _____ Date _____
(Print or Type)