

**APPLICATION FOR  
 KENTUCKY ALTERNATIVE FUEL,  
 GASIFICATION, AND RENEWABLE ENERGY FACILITY  
 SALES AND USE TAX REFUND**



<b>Type of Facility</b>	Alternative Fuel _____ Gasification _____ Renewable Energy _____	Activation Date _____
<b>Name</b>		( )
	Enter Name of Approved Company ( <i>please print or type</i> )	Telephone Number ( <i>include area code</i> )
<b>Eligible Project Location</b>		
	Number and Street _____ City or Town _____ State _____ ZIP Code _____	
<b>Mailing Address</b> ( <i>if different</i> )		
	Number and Street _____ City or Town _____ State _____ ZIP Code _____	
<b>Contact</b>		( )
	Contact Person _____ E-mail Address _____	Telephone Number ( <i>include area code</i> )

<b>REFUND REQUESTED \$</b> _____	<b>REFUND PERIOD</b> _____
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- (1) Claims for refunds must be filed annually within 60 days following the end of the calendar year in which the activation date occurs. In subsequent years, the approved company shall file a refund claim within 60 days following the end of each calendar year. The final refund request shall be filed within 60 days from the earlier of the completion of the construction, retrofit or upgrade of the eligible project or the five (5) year anniversary of the activation date. (KRS 139.517)
  - (2) A refund can only be requested for Kentucky sales and use tax paid. No refund for sales tax paid to other states or localities will be refunded.
  - (3) In accordance with KRS 139.770, the amount of refund requested will 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 copies of the information-sharing agreements with contractors, vendors or other related parties to verify tangible personal property used in the construction of an approved facility.
  - (6) Attach all expenditure reports (Form 51A302) to the refund application with copies of pertinent invoices (from each vendor).
  - (7) 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 40601-0181.
- 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 refundable credit for sales and use tax paid on purchases of building and construction materials purchased and used in the construction of the project 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.

Signed \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_  
 (Print or Type)