

**MOTOR VEHICLE USAGE TAX**  
**Vehicle Condition Refund Application**



**Name** \_\_\_\_\_  
Name as it appears on your Kentucky Registration Receipt (*please print or type*) Daytime Telephone Number \_\_\_\_\_

**Mailing Address** \_\_\_\_\_  
P.O. Box or Number and Street City or Town County State ZIP Code

(1) Social Security Number/Federal Identification Number under which tax was paid to the County Clerk \_\_\_\_\_

**(Attach copy of Application for KY Cert. of Title/Registration (TC 96-182))**

(2) Date tax was paid to County Clerk \_\_\_\_\_  
**(Attach copy of Kentucky Registration Receipt (TC 96-181))**

(3) Year \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_ Current Odometer Reading \_\_\_\_\_

(4) Vehicle Identification Number (VIN) \_\_\_\_\_ (Seventeen digits)

(5) Description of vehicle condition and cause of damage (*Attach separate sheet if necessary*)  
\_\_\_\_\_  
\_\_\_\_\_

**Vehicle condition must be verified by:**

**Submitting AT LEAST TWO of the following Vehicle Condition Verification documents:**

- **Repair estimates** (Copies of estimates and repair receipts must contain the VIN of vehicle being repaired, dates estimate was prepared or services rendered, name, address and telephone number of estimate preparer/vehicle repairer.)
- **Repair receipts**
- **Receipts of parts purchased** (Copies of receipts must contain name of parts purchased, price of parts, name, address and telephone number of business where purchased and date of purchase.)
- **Photographs showing damage** (Photo of vehicle damage *and* VIN plate attached to vehicle. Photos can either be taken by the owner or by Department of Revenue personnel. See *backside* of form for a list of locations and additional instructions.)

(6) Banking Information (If Electronic Fund Transfer (EFT) Requested)

Name of Bank \_\_\_\_\_

Routing Transit Number (RTN) \_\_\_\_\_

Depositor Account Number (DAN) \_\_\_\_\_

**Instructions**

- (1) This application **must be completed** and submitted with requested documents attached for consideration of the refund requested. All Banking Information must be completed to receive your refund via EFT.
- (2) Only the individual(s) listed on the Application for KY Cert. of Title/Registration may file the application for refund.
- (3) Claims for refunds must be filed within four years from the date the tax was paid to the County Clerk. After the statute of limitations has expired, no claims for refunds or credits will be considered.
- (4) Mail completed application and documentation to the Motor Vehicle Usage Tax Section, Department of Revenue, P.O. Box 1303, Station 64, Frankfort, KY 40602-1303. Or fax to: (502) 564-2906

I, the undersigned, declare under the penalties of perjury that I have examined this refund application (including any attached schedules, statements) 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.

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

Name \_\_\_\_\_ Date \_\_\_\_\_

(Print or Type)

The Taxpayer Service Centers can be used to assist with filling out the refund application and submitting your refund request. Department personnel will verify the condition of vehicles brought to a taxpayer service center.

**REFUNDS ARE NOT PROCESSED BY THE TAXPAYER SERVICE CENTERS.**

New vehicles, vehicles with branded titles, such as salvage vehicles, rebuilt vehicles, and water and hail damaged vehicles are not subject to the limitation of 50 percent of trade-in value; the affidavit of total consideration will still be used for valuation purposes for these vehicles.

The refund will be based on the difference between the taxable value determined by the department's review of the taxpayer's documents and the taxable value set forth by statute at the time of title and registration.

A full narrative of the tax law may be found at KRS 138.4605-138.470.

**Mail Completed Refund Application to:**

Kentucky Department of Revenue  
Motor Vehicle Usage Tax Section  
P.O. Box 1303, Sta. 64  
Frankfort, KY 40602-1303  
(502) 564-4455  
Fax: (502) 564-2906

E-mail questions to:

*KRC.WEBResponseMotorVehicleUsageTax@ky.gov*

Or find additional forms at:

*www.revenue.ky.gov*

## Taxpayer Service Centers

**Ashland**

1539 Greenup Avenue, 41101-7695  
(606) 920-2037

**Bowling Green**

201 West Professional Park Court, 42104-3278  
(270) 746-7470

**Corbin**

15100 North US 25E, Suite 2, 40701-6188  
(606) 528-3322

**Frankfort**

501 High Street, 40601-2103  
  
(502) 564-4581 (General Information)  
(502) 564-3658 (Forms)

**Hopkinsville**

181 Hammond Drive, 42240-7926  
(270) 889-6521

**Louisville**

600 West Cedar Street  
2nd Floor West, 40202-2310  
(502) 595-4512

**Northern Kentucky**

Turfway Ridge Office Park  
7310 Turfway Road, Suite 190  
Florence, 41042-4871  
(859) 371-9049

**Owensboro**

Corporate Center  
401 Frederica Street  
Building C, Suite 201, 42301  
(270) 687-7301

**Paducah**

Clark Business Complex, Suite G  
2928 Park Avenue, 42001-4024  
(270) 575-7148

**Pikeville**

Uniplex Center, Suite 203  
126 Trivette Drive, 41501-1275  
(606) 433-7675