Refund claim forms

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www.tax.virginia.gov

Refund claim forms index

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Department of Taxation

www.tax.virginia.gov

Refund Claimant Return			
Please Print			
Taxpayer Name			
FEIN/SSN			
VA Tax ID			
Address			
Telephone			
This refund is for sales and use tax paid during the period of		MM/YY	MM/YY
Amount of Refund Requested: $___			
Reason for Request			
Taxpayer's Employee Contact Information			
Name			
Title			
Phone No			
Email			
Who Should Receive Email Correspondence? ***Please check 1 or more.***	☐ Taxpayer ☐ Power of Attorney ☐ Other _____ Email:_____		

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Box 1	Refund Claimant Return	All requested information on Page 1 and 2 of this form must be completely filled out.
Box 2	Refund Request Spreadsheet	The refund request spreadsheet must be filled out by the customer requesting the refund first. Unless the tax was self-accrued by the customer, the vendor needs to complete Column 5 and Column 9. See the Refund Request Spreadsheet Instructions for additional details. **Please note: No application for refund will be processed without this completed spreadsheet attached.**
Box 3	Vendor Certification	This form is to be completed by each Vendor you are requesting a refund from. All forms must be included in the refund package to be considered complete.

Certification

This section is to be completed by the refund claimant.

I authorize the Virginia Department of Taxation to 1) communicate with any vendor relating to this claim for refund and 2) receive and inspect records from the vendor for transactions relating to this claim for refund and such other information as may be necessary to verify and facilitate this claim for refund.

I certify under penalty of law that the amount of sales and use tax for which I am submitting this claim for refund has NOT been refunded or credited to me by TAX or the vendor to whom the tax was previously paid. I will immediately send payment for any duplicate refund to the Virginia Department of Taxation, Refund Coordinator, P O Box 1775 Richmond, VA 23220

Print Name & Title of Responsible Officer (Power of Attorney not valid)	
Signature of Responsible Officer	
Phone	
Email	
Date	

If your claim results from an overpayment to a vendor and includes a refund of sales and use tax paid to more than one vendor, you must attach a separate Refund Request Spreadsheet and a separate Vendor Certification Form for each vendor and summarize your total refund claim on page 1 of this form.

Questions:

Email:	Refund.coordinator@tax.virginia.gov
Website:	www.tax.virginia.gov

Retail Sales and Use Tax Refund Claim
Procedures
REFUND CLAIMANT RETURN INSTRUCTIONS

Page 1 Instructions

Purpose:

This form is to summarize your sales and use tax refund requests. The Total of all Refund Request Spreadsheets must equal the amount of refund requested.

Line Instructions:

1. Taxpayer Name—Enter the full legal name of the entity requesting a refund from Virginia Tax
2. FEIN/SSN—Enter the Federal Employee Identification Number or Social Security Number if a Sole Proprietorship
3. VA Tax ID—Enter the 15 digit Virginia Tax ID Number
4. Address—Enter the physical address for the corporate headquarters
5. Telephone—Enter the Tax Depart. or Accounting Depart. phone n u m b e r
6. Refund Period—Enter the period or periods for which you are requesting the refund
7. Amount of Refund Requested—Enter the sales and use tax amount you are requesting
8. Reason for request---Enter reason refund is being requested
9. Taxpayer's Employee Contact Information
   - Name—Enter the name of the individual who can be contacted by Virginia Tax regarding the refund request
   - Title—Enter the Title of the individual named above
   - Phone No—Enter the phone number of the individual named above
   - Email—Enter email address of the individual named above
   - Who Should Receive Email Correspondence?— Check one or more boxes

Page 2 Instructions

Box 1:

Refund Claimant Return—Check this box to indicate that you have completed and enclosed the form.

Box 2:

Refund Request Spreadsheet—Check this box to indicate that a Refund Request Spreadsheet for each vendor is included in your request for refund.

Box 3:

Vendor Certification Form—Check this box to indicate the form is enclosed if required. For additional information, see the Vendor Certification instructions.

Certification—A responsible officer of the entity must sign the form. Please include the printed name and title of the officer, phone, email, and the date. We will not accept a power of attorney signature.

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Vendor Certification

This section is to be completed by vendor. Retain copy for records

Your customer, <insert customer name> conducted an examination of their records and determined they paid sales tax to you, the vendor referenced below, on property that qualified for exemption from the tax. **Please verify the taxes were remitted as indicated on the spreadsheet and enter the locality reported on your sales tax return in column 5 and date the tax was reported on your sales tax return in Column 9 (Filing Period of Return).** Your customer must provide a valid certificate of exemption with this request. Be sure to include the contact information and signature of an authorized representative of your company on this form. After the tax has been reimbursed to your customer by refund or credit memo, the vendor referenced below will be entitled to recover the amount refunded by taking a credit for tax on their monthly sales and use tax return or by applying in writing to the Virginia Department of Taxation, www.tax.virginia.gov for a refund.

Legal Name	*Type* - Vendor Name
Virginia Tax ID	*Type* - Vendor Tax ID
Business/Trade Name	Type - Vendor Trade Name
Telephone Number	*Type* - Vendor Telephone
Contact Person	*Type* - Vendor Contact Person
Title	*Type* - Vendor Contact Person's Title
Email Address	*Type* - Vendor Contact Email Address

Vendor Certification

I have read and examined this document and attest to the fact that the items listed in the schedule of invoices in the Refund Request Spreadsheet were sold by me and that the proper sales and use tax was charged, reported and remitted to Virginia Tax. I, (the vendor), have taken the following action: **(Choose one of the statements below.)**

Box 1 ☐ Have refunded or credited the customer the items listed in the Refund Request Spreadsheet on <enter date of refund/credit memo>. I am authorized to sign this document and will be taking a credit of tax on my monthly sales and use tax return or applying in writing to the Virginia Department of Taxation for the proper refund. Please note: Credit can be taken up to the amount of taxable sales measure for the period. Any carryover should be applied to the next month's return.

Box 2 ☐ Have not refunded or provided the customer a credit memo on any of the items listed in the Refund Request Spreadsheet and have not requested a refund or taken credit on any sales and use tax return. I am authorized to sign this document. I further declare that I will not request a refund of tax for any sales included in this request.

Reason (Required):_

_____

Signature of Person Authorized by Vendor: _____

Print Name: _____

Date: _____

Retail Sales and Use Tax Refund Claim Procedures
Vendor Certification Form Instructions

Purpose:

This form must be completed by the vendor to verify when sales and use taxes were paid and submitted to Virginia Tax and to confirm the correct locality information.

Line Instructions:

1. Legal Name – enter the full legal name of the vendor that paid the sales and use tax to Virginia Tax
2. Virginia Tax ID- enter the VA Tax ID issued by Virginia Tax
3. Business/Trade Name – enter the trading as name for the legal entity names above
4. Telephone Number – enter the telephone number for the contact person
5. Contact Person – enter the name of the individual who can be contacted by Virginia Tax regarding the refund request
6. Title – enter the title of the individual names above
7. Email Address- enter the email address of the contact person listed above

Vendor Certification:

Box 1

Check box 1 if you have refunded or credited your customer the sales and use tax requested. Enter the date you refunded the tax. Please note: If the tax is refunded by you, you are required to maintain all documentation to support the deduction taken on your sales and use tax return. If you are applying directly to Virginia Tax for the refund, you must include all documentation provided by the customer in order for your refund package to be complete. If you are filing an amended return, a copy of this vendor certification must accompany the return.

Box 2

Check box 2 if you have not refunded or credited your customer the sales and use tax requested and enter the reason. You are still obligated to furnish your customer information for the Refund Request Spreadsheet. Column 5 locality information and column 9 date tax paid information **must be completed by you and furnished to your customer**. For additional information, please see the Refund Request Spreadsheet instructions.

Name, Signature, & Date

This form must be signed by an authorized individual on behalf of the vendor.
Please sign, print and date the form.

FORM ACCRUED

Commonwealth of Virginia
Virginia Department of Taxation

Taxpayer Name:	
VA Tax ID	

Refund Request Form - Invoices required to support claim - Col. 11											
1 Invoice Date mm/yy	2 Invoice #	3 Vendor Name	4 State	5 Locality Code	6 Amount on which Refund is Requested	7 Tax accrued on Amount in Column 6	8 Include Image Link	9 Filing Period Date mm/yy	10 Detailed Description of Item(s) Purchased	11 VA Code or Administrative Code Reference	12 Comments (Explain the reason exempt and/or why refund is requested)

Retail Sales and Use Tax Refund Claim Procedures
APPENDIX A- Initial Forms for Refund Procedures from Virginia Tax
Refund Request Spreadsheet Instructions for FORM ACCRUED:

Please complete the Refund Request Spreadsheet and submit it electronically. If you fail to provide all applicable information and supporting documents, we will consider the application incomplete. An incomplete Refund Claimant Return is not sufficient to protect the 3-year statute of limitations. If Virginia Tax denies a refund claim and the taxpayer files a new Refund Claimant Return for the same transaction, the date of the request for purposes of the statute of limitations will be the date we receive the new Refund Claimant Return, not the date of the first refund claim that was denied.

Column 1 **Invoice Date**
Enter the date of the invoice in month year format.

Column 2 **Invoice #**
Enter the invoice number indicated on the invoice.

Column 3 **Vendor Name**
Enter the name of the vendor from which the purchase(s) was/were made.

Column 4 **State**
Enter the invoice ship to State.

Column 5 **Locality Code (Taxpayer must complete column 5 as this information is retrieved from the Taxpayer's Sales and Use Tax Return or the Taxpayer's Consumer Use Tax Return)**
Enter the 5 digit locality code that the sales tax was reported to on the Virginia Sales and Use Tax return or the Virginia Consumer Use Tax Return.

Column 6 **Amount on which Refund is Requested**
Enter the amount on which the refund is requested before tax. Do not include any tax that was paid on the invoice. Note: The amount of tax paid should be entered in Column 7. Column 6 should not be the same as column 7.

Column 7 **Tax Accrued on Amount in Column 6**
Enter the amount of tax paid on the item(s).

Column 8 **Include Image Link**
Attach (link) copies of documentation to support the refund claim. Initial documentation is the refund invoice. All Refund Claimant Request forms must be submitted to the Refund Coordinator Email address (refund.coordinator@tax.virginia.gov). If the total of your attachments is larger than 20MB, you must request a Box file transfer link along with your emailed request. Once your request is received, we will send you a Box file transfer link for files that exceed the 20MB. This is a secure file transfer system.

Column 9 **Filing Period Date (mm/yy)**
Taxpayer must complete column 9 as this information is retrieved from the Taxpayer's Sales and Use Tax Return or the Consumer Use Tax Return. Taxpayer should enter the filing period the tax was submitted on their Virginia Sales and Use Tax Return or Consumer Use Tax Return.

Column 10 **Detailed Description of Item(s) Purchased**

Provide a brief detailed description of the items purchased.

Column 11 **VA Code or Administrative Code Reference**

Identify Code section. Example:
58.1-609.3(2) Manufacturing
23VAC10-210-920 Manufacturing & Processing

Column 12 **Comments (Explain the reason exempt, and/or why refund is requested**

Indicate the reason the items purchased are exempt, and/or why you are requesting a refund of tax paid.
Example:
Correct: Labels affixed to finished product. Incorrect: Used directly in manufacturing.

FORM DEALER REQUEST

Commonwealth of Virginia
Virginia Department of Taxation

Taxpayer Name:	
VA Tax ID	

Refund Request Form - Invoices required to support claim - Col. 11											
1 Invoice Date mm/yy	2 Invoice #	3 Customer Name	4 State	5 Locality Code (XXXXX)	6 Amount on which Refund is Requested	7 Tax Remitted on Amount in Column 6	8 Include Image Link	9 Filing Period Date mm/yy	10 Detailed Description of Item(s) Purchased	11 VA Code or Administrative Code Reference	12 Comments (Explain the reason exempt and/or why refund is requested)

Retail Sales and Use Tax Refund Claim Procedures
APPENDIX A- Initial Forms for Refund Procedures from Virginia Tax
Refund Request Spreadsheet Instructions for FORM DEALER REQUEST:

Please complete the Refund Request Spreadsheet and submit it electronically. If you fail to provide all applicable information and supporting documents we will consider the application incomplete. An incomplete Refund Claimant Return is not sufficient to protect the 3-year statute of limitations. If Virginia Tax denies a refund claim and the taxpayer files a new Refund Claimant Return for the same transaction, the date of the request for purposes of the statute of limitations will be the date we receive the new Refund Claimant Return, not the date of the first refund claim that was denied.

Column 1 **Invoice Date**
Enter the date of the invoice in month year format.

Column 2 **Invoice #**
Enter the invoice number indicated on the invoice.

Column 3 **Vendor Name**
Enter the name of the vendor from which the purchase(s) was/were made.

Column 4 **State**
Enter the invoice ship to State.

Column 5 **Locality Code Dealer must complete column 5 as this information is retrieved from the Dealer's Sales and Use Tax Return.**
Enter the 5 digit locality code that the sales tax was reported to on the Virginia Sales and Use Tax return.

Column 6 **Amount on which Refund is Requested**
Enter the amount on which the refund is requested before tax. Do not include any tax that was paid on the invoice. Note: The amount of tax paid should be entered in Column7. Column 6 should not be the same as column 7.

Column 7 **Tax Remitted on the Amount in Column 6**
Enter the amount of tax paid by the Dealer on the item(s).

Column 8 **Include Image Link**
Attach (link) copies of documentation to support the refund claim. Initial documentation is the refund invoice. All Refund Claimant Request forms must be submitted to the Refund Coordinator Email address: refund.coordinator@tax.virginia.gov. If the total of your attachments is larger than 20MB, you must request a Box file transfer link along with your emailed request. Once your request is received, we will send you a Box file transfer link for files that exceed the 20MB. This is a secure file transfer system.

Column 9 **Filing Period Date (mm/yy)**
(Dealer must complete column 9 as this information is retrieved from the Dealer's Sales and Use Tax Return). The dealer should enter the filing period the tax was submitted on their Virginia Sales and Use Tax return.

Column 10 **Detailed Description of Item(s) Purchased**
Provide a brief detailed description of the items purchased.

Column 11 **VA Code or Administrative Code Reference**

Identify Code section. Example:
58.1-619 Returned Goods
23VAC10-210-3080 Returned Goods

Column 12 **Comments (Explain the reason exempt, and/or why refund is requested)**

Indicate the reason the items purchased are exempt, and/or why you are requesting a refund of tax paid. Example: Customer returned items purchased.

FORM PAID TO VENDOR

Commonwealth of Virginia
Virginia Department of Taxation

Vendor Name:	
Vendor VA ID #:	

Print Name of Responsible Officer — Signature:

Title of Responsible Officer — Date:

Refund Request Form - Invoices required to support claim - Col. 11

1 Invoice Date mm/yy	2 Invoice #	3 Vendor Name	4 State	5 Locality Code (XXXXX)	6 Amount on which Refund is Requested	7 Tax Paid to Vendor on Amount in Column 6	8 Include Image Link	9 Filing Period Date mm/yy	10 Detailed Description of Item(s) Purchased	11 VA Code or Administrative Code Reference	12 Comments (Explain the reason exempt and/or why refund is requested)

Retail Sales and Use Tax Refund Claim Procedures
APPENDIX A- Initial Forms for Refund Procedures from Virginia Tax
Refund Request Spreadsheet Instructions for FORM PAID TO VENDOR:

Please complete the Refund Request Spreadsheet and submit it electronically. If you fail to provide all applicable information and supporting documents we will consider the application incomplete. An incomplete Refund Claimant Return is not sufficient to protect the 3-year statute of limitations. If Virginia Tax denies a refund claim and the taxpayer files a new Refund Claimant Return for the same transaction, the date of the request for purposes of the statute of limitations will be the date we receive the new Refund Claimant Return, not the date of the first refund claim that was denied.

Column 1 **Invoice Date**
Enter the date of the invoice in month year format.

Column 2 **Invoice #**
Enter the invoice number indicated on the invoice.

Column 3 **Vendor Name**
Enter the name of the vendor from which the purchase(s) was/were made.

Column 4 **State**
Enter the invoice ship to State.

Column 5 **Locality Code** (Vendor must complete column 5 as this information is retrieved from the Vendor's Sales Tax Return).
Enter the 5 digit locality code that the sales tax was reported to on the Virginia Tax return.

Column 6 **Amount on which Refund is Requested**
Enter the amount on which the refund is requested before tax. Do not include any tax that was paid on the invoice. Note: The amount of tax paid should be entered in Column 7. Column 6 should not be the same as column 7.

Column 7 **Tax Paid to Vendor on Amount in Column 6**
Enter the amount of tax paid on the item(s).

Column 8 **Include Image Link**
Attach (link) copies of documentation to support the refund claim. Initial documentation is the refund invoice. All Refund Claimant Request forms must be submitted to the Refund Coordinator Email address, refund.coordinator@tax.virginia.gov. If the total of your attachments is larger than 20MB, you must request a Box link along with your emailed request. Once your request is received, we will send you a Box link for files that exceed the 20MB. This is a secure file transfer system.

Column 9 **Filing Period Date (mm/yy)**
(Vendor must complete column 9 as this information is retrieved from the Vendor's Sales Tax Return)
The vendor should enter the filing period the tax was submitted on their Virginia Tax return.

Column 10 **Detailed Description of Item(s) Purchased**
Provide a brief detailed description of the items purchased.

Column 11 **VA Code or Administrative Code Reference**
Identify Code section. Example:
58.1-609.3(2) Manufacturing
23VAC10-210-920 Manufacturing & Processing

Column 12 **Comments** (Explain the reason exempt, and/or why refund is requested)
Indicate the reason the items purchased are exempt, and/or why you are requesting a refund of tax paid. Example:
Correct: Labels affixed to finished product.
Incorrect: Used directly in manufacturing.