



Department of Taxation

For State Use Only
Overrides: Name Y\_\_\_ N\_\_\_ Address Y\_\_\_N\_\_\_

Rev. 11/19

STAR Sales/Use Tax Application for Refund

Sales Tax / Consumer Sales Tax / Vendor Use Tax

The following information refers to the person/entity submitting the application for refund of tax claimed to have been erroneously paid to the state of Ohio/Clerk of Courts.

FEIN/SSN (do not use dashes) Sales or use tax vendor's license number (if applicable)

Name of applicant (if business, print name as registered with the Internal Revenue Service)

Mailing address

City State ZIP code

Telephone Fax

E-mail

Requested refund amount Time period covered by the refund request (MM/DD/YY)

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State full and complete reasons for the above claim. You must include supporting documentation.

SIGN HERE (REQUIRED)

I declare under penalty of perjury that I am the taxpayer or the taxpayer's authorized agent having knowledge of the relevant facts in this matter to file this refund application.

Signature Date (MM/DD/YY)

Name Title

Taxpayer representative: The taxpayer will be represented in the matter by the following individual. Include a Declaration of Tax Representative (Ohio form TBOR 1), which can be found on the department's website at tax.ohio.gov.

First name M.I. Last name

Telephone Title

E-mail

Please send this application and supporting documentation to: Ohio Department of Taxation, Business Tax Division - SUT REF, P.O. Box 530 Columbus, OH 43216-0530.

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Examiner Date Amount recommended

Reviewer Date Manager Date

Claimed Inc/red Deallocation

Xfer tax Xfer int Total approved

Int to txpr Net to TP Txpr ck

## Instructions and Pertinent Law Sections

Please fully complete this application and submit documentation supporting the refund with this application. For information on what documents must be supplied, see the Refund Checklists (STAR C) in the tax forms section at [tax.ohio.gov](http://tax.ohio.gov).

To the extent that a refund is granted on this application, either in whole or in part, the Ohio Department of Taxation will calculate and include the appropriate amount of interest in the refund payment made to the applicant. The applicant should not include such interest in the "Requested refund amount".

Sales tax refunds are governed by Ohio Revised Code (R.C.) section 5739.07, which provides in pertinent part as follows:

(A) When, pursuant to this chapter, a vendor has paid taxes to the treasurer of state or the treasurer of state's agent, or to the tax commissioner or the commissioner's agent, the commissioner shall refund to the vendor the amount of taxes paid if the vendor has refunded to the consumer the full amount of taxes the consumer paid illegally or erroneously or if the vendor has illegally or erroneously billed the consumer but has not collected the taxes from the consumer.

(B) When, pursuant to this chapter, a consumer has paid taxes directly to the treasurer of state or the treasurer of state's agent, or to the tax commissioner or the commissioner's agent, and the payment or assessment was illegal or erroneous, the commissioner shall refund to the consumer the full amount of illegal or erroneous taxes paid.

(C) The commissioner shall refund to the consumer taxes paid illegally or erroneously to a vendor only if:

(1) The commissioner has not refunded the tax to the vendor and the vendor has not refunded the tax to the consumer; or

(2) The consumer has received a refund from a manufacturer or other person, other than the vendor, of the full purchase price, but not the tax, paid to the vendor in settlement of a complaint by the consumer about the property or service purchased.

The commissioner may require the consumer to obtain or the vendor to provide a written statement confirming that the vendor has not refunded the tax to the consumer and has not filed an application for refund of the tax with the commissioner.

(D) Subject to division (E) of this section, an application for refund shall be filed with the tax commissioner on the form prescribed by the commissioner within four years from the date of the illegal or erroneous payment of the tax, unless the vendor or consumer waives the time limitation under division (A)(3) of R.C. section 5739.16. If the time limitation is waived, the refund application period shall be extended for the same period as the waiver.

(E) An application for refund shall be filed in accordance with division (D) of this section unless a person is subject to an assessment that is subject to the time limit of division (B) of R.C. section 5703.58 for a tax not reported and paid between the four-year time limit described in division (D) of this section and the seven-year limit described in division (B) of R.C. section 5703.58, in which case the person may file an application within six months after the date the assessment is issued. Any refund allowed under this division shall not exceed the amount of the assessment due for the same period.

(F) On the filing of an application for a refund, the commissioner shall determine the amount of refund to which the applicant is entitled. If the amount is not less than that claimed, the commissioner shall certify that amount to the director of budget and management and the treasurer of state for payment from the tax refund fund created by R.C. section 5703.052. If the amount is less than that claimed, the commissioner shall proceed in accordance with R.C. section 5703.70.

(G) When a refund is granted under this section, it shall include interest thereon as provided by R.C. section 5739.132.

*Amended by 129th General Assembly File No. 28, HB 153, §101.01, eff. 9/29/2011.*

Use tax refunds are governed by R.C. 5741.10, which provides in pertinent part as follows:

Refunds of taxes paid pursuant to this chapter by a seller or consumer illegally or erroneously shall be made in the same manner as refunds are made to a vendor or consumer under R.C. section 5739.07.