Retail
Sales and Use Tax
Refund Claim
Procedures

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RETAIL SALES AND USE TAX
REFUND CLAIM PROCEDURES

Introduction:
These guidelines outline the procedures for purchasers and dealers to request refunds from the Virginia Department of Taxation (Virginia Tax) in instances where tax has been collected and or remitted in error on exempt transactions. There are three methods for taxpayers to recover sales taxes remitted to the Virginia Department of Taxation in error:

- Take a credit on their return for the month in which the error is discovered or corrected.
- File an amended return for the period(s).
- File a Refund Claim.

These guidelines are exempt from the provisions of the Administrative Process Act (*Va. Code* § 2.2-4000 *et seq*.). Unless noted otherwise below, the General Provisions Applicable to All Taxes Administered by Virginia Department of Taxation Regulations (23 *Virginia Administrative Code (VAC)* 10-20-10 *et seq.*) and the Retail Sales and Use Tax Regulations (23 *VAC* 10-210-10 *et seq.*) continue to apply. Virginia Tax will publish additional guidelines as needed on the agency's website, www.tax.virginia.gov, and promulgate appropriate changes to the regulations.

Exemptions from Retail Sales and Use Tax:

All sales or leases are subject to the tax until the contrary is established. The burden of proving that a sale, distribution, lease, or storage of tangible personal property is not taxable is upon the dealer unless he takes from the purchaser a certificate to the effect that the property is exempt. A completed and valid exemption certificate will relieve the dealer of liability for the payment or collection of the tax, except upon notice that the certificate is no longer acceptable. The certificate must be signed by and bear the name and address of the purchaser; indicate the number of the certificate of registration, if any, issued to the taxpayer; indicate the general character of the tangible personal property sold, distributed, leased, or stored, or to be sold, distributed, leased, or stored under a blanket exemption certificate; and must be substantially in such form as prescribed by Virginia Tax. (Source: Virginia *Code* § 58.1-623)

Title 23 VAC 10-210-280a states, in part, that: "a certificate that is incomplete, invalid, infirm or inconsistent on its face is never acceptable, either before or after notice." Title 23 VAC 10-210-280 B further states that: reasonable care and judgement must be exercised by all concerned to prevent the giving or receiving of false, fraudulent or bad faith exemption certificates. An exemption certificate cannot be used to make a tax free purchase of any items of tangible personal property not covered by the exact wording of the certificate."

The majority of Virginia Retail Sales and Use Tax exemption certificates are "self-executed" or "self-issued" by the taxpayer. Currently, the Virginia Department of Taxation only issues applicable exemption certificates and letters to taxpayers who are engaged in specific types of businesses such as:

- Data centers and their tenants under Virginia Code § 58.1-609.3(18)
- Pollution control equipment and facilities under Virginia Code § 58.1-609.3(9)
- Real property contractors allowed to purchase tangible personal property exempt of the tax in limited circumstances
- Resellers of stamped cigarettes under Virginia Code § 58.1-623.2. (effective January 1, 2018)
- Organizations meeting the requirements for the non-profit entity exemption under Virginia Code § 58.1-609.11.

To obtain an exemption certificate issued by the Virginia Department of Taxation, the taxpayer must apply in writing to the Virginia Department of Taxation and demonstrate that they meet the statutory requirements for the exemption.

For any exemption from the tax, the courts apply the rule of strict construction against the exemption. That is, statutory tax exemptions are strictly construed against the taxpayer, with doubts resolved against the exemptions. (See, *e.g., Department of Taxation v. Wellmore Coal Company*, 228 Va. 149; 320 S.E.2d 509 (1984); *Dep't of Taxation v. Progressive Community Club, Inc.*, 215 Va. 732 (1975); and *Commonwealth of Virginia v. Research Analysis Corporation*, 214 Va. 161, 198 S.E.2d 622 (1973))

Any dealer collecting the sales or use tax on an exempt or non-taxable transaction must remit the erroneously or illegally collected tax to the Tax Commissioner unless the tax has been refunded to the customer or credited to their account. (Source: Virginia *Code* § 58.1-625(C))

Refunds:

Refunds by Dealers

Dealers must refund sales or use tax erroneously collected on transactions exempt or not subject to the tax directly to the customer when requested to do so by the customer, except in certain very limited situations:

- The dealer believes the transaction was properly subject to the tax
- The dealer is no longer in business
- Refunding the tax would cause an undue financial hardship to the dealer because the amount of the refund exceeds twice their average Virginia Retail Sales and Use Tax monthly liability for the locality the tax liability was remitted to on the original return.

Dealers are entitled to recover the amount of sales tax refunded or credited to a customer that was previously reported and remitted to Virginia Tax on their Retail Sales and Use Tax Return or their Out-of-State Dealer's Use Tax Return for the month in which the refund or credit is made. The dealer should report the item's sales price on the "Exempt Sales and Other Deductions" line on the applicable return. The dealer's sales tax liability for the month is thus reduced by the sales tax amount refunded. Dealers are required to maintain supporting documentation regarding refunds and credits to customers along with the return worksheet in their records. (Source: Virginia *Code* § 58.1-633)

Likewise, dealers and others registered for Consumer Use Tax who have erroneously remitted use tax to Virginia Tax on their purchases may recover the tax paid on their return for the month in which the correction is made. They should reduce their taxable purchases by the item's cost price in order to recover the amount of use tax that was previously remitted to Virginia Tax in error.

Amended Return Refunds

In the event that a dealer cannot recover the amount of tax paid to Virginia Tax on their return for the month in which the error is recognized or in the next succeeding period, they must file an amended return with Virginia Tax to seek a refund.

The amended return shall supply all the information required in an original return and, in addition, the taxpayer must attach a statement explaining the changes made and the reasons for the changes. If the refund claim is due to a change in federal taxable income, the taxpayer must furnish appropriate documentation that the change has been accepted by the Internal Revenue Service. When a dealer is applying for a refund of sales tax, the dealer shall attach a list of the purchasers from whom the tax was collected and to whom the refund and interest, if allowed, will be paid… (Source: 23 VAC 10-20-180)

The Dealer should be advised that certain amended returns will be forwarded to the Refund Review Unit for review. If this occurs, the dealer will be notified that the procedures outlined in these Guidelines should be followed to initiate a claim for refund.

Examples: Refunds by Dealers and Amended Return Refunds

Example 1

Customer purchases an item from Dealer and pays sales tax of $5.00 on the transaction. A month later, stating that the transaction qualified for a sales tax exemption, Customer asks Dealer for a refund of the sales tax paid. Customer does not provide Dealer with an exemption certificate and Dealer believes that the transaction was taxable.

As Dealer believes that the transaction was subject to tax, Dealer must refuse to refund or credit Customer the sales tax paid on the transaction.

Example 2

Customer purchases an item from Dealer and pays sales tax of $50,000.00 on the transaction. Three months later, Customer provides Dealer with a valid exemption certificate for the transaction and requests a refund of the sales tax paid. Dealer has an average monthly sales tax liability of $15,000.

Dealer informs Customer they will file an amended sales tax return and refund the monies when received from the Virginia Department of Taxation. The dealer files the amended return with the Virginia Department of Taxation, included with the return are the original invoice to the Customer, the Exemption Certificate received from the Customer and a statement supporting the reason for filing the amended return. The return is processed and the refund is issued to the Dealer. The Dealer refunds the Customer the sales tax paid on the transaction.

Example 3

Customer purchases an item from Dealer and pays sales tax of $50,000 on the transaction. Ten days later, and prior to Dealer remitting the sales tax to Virginia Tax, Customer provides Dealer with a valid exemption certificate for the transaction and requests a refund of the sales tax paid.

As the sales tax paid has not been remitted to Virginia Tax, Dealer cannot show an undue financial hardship that would prevent Dealer from refunding or crediting Customer the sales tax paid. Dealer must refund or credit Customer the sales tax paid on the transaction.

Example 4

Customer purchases an item from Dealer and pays sales tax of $50,000 on the transaction. A month later, Customer provides Dealer with a valid exemption certificate for the transaction and requests a refund of the sales tax paid. Dealer has an average monthly sales tax liability of $35,000.

As Dealer has sufficient sales to recover the sales tax refunded or credited to Customer on their sales tax return in two months, Dealer cannot show an undue financial hardship that would prevent Dealer from refunding or crediting Customer the sales tax paid. Dealer must refund or credit Customer the sales tax paid on the transaction.

Example 5

Customer purchases an item from Dealer and pays sales tax of $50,000 on the transaction. Two years later, Customer provides Dealer with a valid exemption certificate for the transaction and requests a refund of the sales tax paid. Dealer has an average monthly sales tax liability of $15,000. Dealer does not have enough cash on hand to refund the sales tax and Customer cannot use a credit to their account in

such a large amount. As the amount collected in error exceeds the Dealer's average sales tax liability for two months, refunding or crediting the amount would cause an undue financial hardship on Dealer. Dealer may refuse to refund or credit Customer the sales tax paid on the transaction and should advise Customer to seek a refund from Virginia Department of Taxation, as discussed below. Dealer must explain/document their reason for refusing to make the refund or credit on the Vendor Certification Form concerning the error. It is mandatory that the Dealer provide a valid reason for refusing to make the refund.

Refunds by the Virginia Department of Taxation

In cases where the dealer is unable to provide a refund or credit the customer's account when requested, the customer may apply directly to Virginia Tax for a refund of the tax. Customers must make every effort, however, to receive a refund or credit for the tax directly from the dealer prior to requesting a refund from Virginia Tax. If a dealer filed a timely return and deducted the dealer discount under *Virginia Code* § 58.1-622 for the period for which the refund is claimed, the amount of refund will be reduced by the dealer discount taken by the dealer. The customer's only recourse for recovering the amount of sales tax paid but not remitted to Virginia Tax by the dealer due to the dealer discount is from the dealer. Virginia Tax will not refund any amount of sales tax that was not remitted to Virginia Tax. (Source: 23 *VAC* 10-210-3040)

Refund Procedures:

Procedures for Refunds from a Dealer

A dealer who accepts a returned item for a refund or credit of the sales price must refund or credit the customer the amount of sales tax paid by the customer at the time of purchase. This includes any dealer discount that the dealer did not remit to Virginia Tax. The dealer should retain sufficient documentation from the customer to demonstrate, at a minimum, that the sales tax was paid on the item; the date the sales tax was paid on the item; and the sales tax was refunded or credited to the customer's account. The dealer also must be able to document when the sales tax was remitted to Virginia Tax and to which locality the sales tax was allocated when recovering the amount of sales tax previously reported and remitted to Virginia Tax.

Example 6

Customer purchases an item from Dealer for a sales price of $100.00 on July 1, 2021 and pays $5.30 in sales tax for a total of $105.30. Dealer remits $5.25 in sales tax to Virginia Tax and keeps $0.05 as their dealer discount. Dealer has a 45-day return policy for a refund. Customer returns the item on August 1, 2021.

Dealer should refund Customer $105.30, the total amount paid by Customer for the item. Dealer should retain documentation to show that the sales tax of $5.30

was paid at the time of purchase, July 1, 2021, and that the sales tax was refunded to the customer. Dealer should reduce the sales tax liability on their next Retail Sales and Use Tax return by $5.25, the amount of sales tax previously reported and remitted to Virginia Tax.

Similarly, if a purchaser did not present a valid Retail Sales and Use Tax exemption certificate at the time of purchase and paid sales tax on an item that qualified for exemption from the tax, the purchaser is entitled to a refund of the amount of sales tax paid upon presentation of the valid exemption certificate. Likewise, when refunding the sales tax to the customer, the dealer must include any discount that they did not remit to Virginia Tax. The dealer should retain the same documentation from the customer as required above for a returned item as well as a copy of the customer's exemption certificate, at a minimum.

Example 7

Customer has a valid "self-issued" sales tax exemption certificate. Customer purchases an item qualifying for the exemption from Dealer for a sales price of $100.00 on July 1, 2021 but fails to present the exemption certificate. Dealer properly charges Customer sales tax of $5.30, for a total of $105.30. Dealer remits $5.25 in sales tax to Virginia Tax and keeps $0.05 as their dealer discount. Customer subsequently realizes that the purchased item qualified for an exemption. On August 1, 2021, Customer presents Dealer with the exemption certificate and requests a refund of the sales tax.

Dealer should refund Customer $5.30, the total sales tax paid by Customer for the item. Dealer should keep a copy of the exemption certificate as well as documentation to show that the sales tax of $5.30 was paid at the time of purchase, July 1, 2021, and that the sales tax was refunded to the customer. Dealer should reduce the sales tax liability on their next return by $5.25, the amount of sales tax previously reported and remitted to Virginia Tax.

Refund Procedures for Dealers and Other Businesses Registered with the Virginia Department of Taxation

In the event that a dealer or any other person registered with the Virginia Department of Taxation for Retail Sales and Use Tax seeks to **use their return to recover an amount of tax erroneously reported and remitted** to the Department, they must complete and maintain the following:

- Vendor Certification Form
- Refund Claimant Return
- Refund Request Spreadsheet Dealer Request

The above documents must be **maintained in the dealer or other person's records to support any credit taken**. The Refund Request Spreadsheet is considered part of the Refund Claimant Return. (See page A-4 in Appendix A for the Vendor Certification Form, pages A-1 and A-2 in Appendix A for the Refund Claimant Return, and page A-8 in Appendix A for the Refund Request Spreadsheet Dealer Request).

If an amended return is filed to recover an amount of tax erroneously reported and remitted to the Virginia Department of Taxation, the dealer or other person may be required to file a complete Refund claim. If the Virginia Department of Taxation requires the Dealer to file a Refund Claim, the amended return must be accompanied by the following:

- Refund Claimant Return
- Vendor Certification Form
- Refund Request Spreadsheet Dealer Request

The Refund Request Spreadsheet is considered part of the Refund Claimant Return. (See pages A-1 and A-2 in Appendix A for the Refund Claimant Return, page A-4 in Appendix A for the Vendor Certification Form, and page A-8 in Appendix A for the Refund Request Spreadsheet Dealer Request).

Refund Procedures for Customers who Accrued and Remitted Sales Tax to the Virginia Department of Taxation

Any person who has accrued and remitted sales tax on an exempt transaction may file a complete refund claim with the Virginia Department of Taxation, if they are unable to recover the sales taxes by taking a credit on the following two months tax returns. They may submit the following completed forms:

- Refund Claimant Return
- Refund Request Spreadsheet Accrued
- Supporting Documentation as Required by these Guidelines

The Refund Request Spreadsheet is considered part of the Refund Claimant Return. (See pages A-1 and A-2 in Appendix A for the Refund Claimant Return, and page A-6 in Appendix A for the Refund Request Spreadsheet Accrued).

Refund Procedures for Customers to Seek Refunds from the Virginia Department of Taxation

Any person who has paid sales tax on an exempt transaction upon which the dealer is unable to provide a refund or credit of the tax must file a complete refund claim with the

Virginia Department of Taxation to request a refund of sales taxes paid to a vendor. The customer must submit the following completed forms:

- Refund Claimant Return,
- Refund Request Spreadsheet Paid to Vendor
- Vendor Certification Form

The documents listed above must be filed with the Virginia Department of Taxation in order to receive a refund of the tax remitted to the Virginia Department of Taxation by the dealer. The Refund Request Spreadsheet Paid to Vendor is a part of the Refund Claimant Return. (See pages A-1 and A-2 in Appendix A for the Refund Claimant Return, page A-4 in Appendix A for the Vendor Certification Form, and page A-10 in Appendix A for the Refund Request Spreadsheet Paid to Vendor).

The purchaser must provide a copy of the Refund Request Spreadsheet Paid to Vendor to the dealer, who must ensure that all of the information in the spreadsheet is accurate.

The Refund Claim must include the following to be complete:

- Purchaser's full legal name and business/trade name;
- Purchaser's federal employer identification number or social security number;
- Purchaser's contact information, if an individual, or that of a responsible officer;
- Proof of Exemption;
- Reason given by dealer for not allowing the exemption on the Vendor Certification Form;
- Amount on which refund is requested
- Amount of refund requested;
- Date of purchase(s);
- Declaration that the tax has not been refunded or credited to the purchaser by Virginia Tax or the dealer and that the purchaser will immediately send any duplicate refund to Virginia Tax; and
- Authorization for Virginia Tax to communicate with and to receive and inspect records from any dealer regarding the claim for refund.

Additionally, the purchaser must submit an electronic copy of the Refund Request Spreadsheet (Excel or Excel compatible spreadsheets are required). The Refund Request Spreadsheet is considered part of the Refund Claimant Return. The Refund Request Spreadsheet must list the following for each transaction:

- Dealer's name;
- Invoice number;
- Invoice date;
- Amount on which refund is requested (excluding taxes);
- Tax paid on invoice items for which refund is requested;

- The period the return covers (mm/yy); i.e. January 2022 due by February 20th should be entered 01/22;
- Locality reported by the vendor for each transaction on the invoice (The five digit locality code as reported on their Sales and Use Tax Return should be used);
- Brief description of the items purchased;
- Detailed explanation of how/why the items qualify for exemption.

The purchaser also must submit copies of all invoices and other documentation demonstrating that the transactions qualify for an exemption, with invoices embedded into the spreadsheet by line item. Examples of documentation the purchaser must provide include, but are not limited to, invoices, exemption certificates, contracts, purchase orders, credit memos, and agreements. The purchaser must provide proof of payment of sales taxes in which they are requesting a refund of.

Documentation provided by the purchaser must establish the validity of the claim and is subject to verification by audit of the purchaser's accounting books and records for the period involved.

Additional information or access to records may be requested by Virginia Tax as needed, including, but not limited to: sales quotations, lease agreements, contracts, and any information deemed necessary to validate the refund claim. The Refund Claimant Return and a template of the Refund Request Spreadsheet are available on the Virginia Department of Taxation's website, www.tax.virginia.gov.

Vendor Certification Form

The Refund Claimant Return must also be accompanied by a Vendor Certification Form completed by each dealer from whom the purchaser requested a refund of tax paid on exempt transactions and such vendor is unable or unwilling to issue a refund. A Vendor Certification Form does not need to be provided for any dealer who is no longer in business. In this situation, the purchaser should provide a statement that the business is closed. A responsible officer for the dealer must review the refund request spreadsheet. The dealer must enter the locality and period the tax was remitted on the spreadsheet and complete the Vendor Certification Form and provide:

- Dealer's full legal name;
- Dealer's sales and use tax registration number;
- Dealer's business/trade name;
- Responsible officer's name and contact information;
- Customer's exemption certificate; and
- Reason for not refunding or crediting the tax to the purchaser, (i.e., "Taxpayer is filing their own refund claim", "Taxpayer wants to file directly with the Department", "Customer filing directly", "Prior year transactions"). **The customer cannot file a refund claim directly with Virginia Tax without seeking the refund from the vendor.**

The customer must make three attempts to receive the completed Vendor Certification Form from the vendor with at least 30 days in between each attempt. If the vendor has not provided the vendor certification after two attempts by email or mailing, with a 30 day period to respond for each attempt, a third attempt must be made and documented by a certified letter. If 30 days passes without a response to the certified letter, the customer must provide the documentation of the three required attempts as an alternative to the vendor certification. If received, the customer must also provide an email or letter from the vendor stating the refusal to provide the vendor certification. By filing the refund claim with the Virginia Department of Taxation you are authorizing the vendor to be contacted directly by the Virginia Department of Taxation to verify any documentation you provide.

It is recommend that you begin this process at least 120 days prior to the expiration of the Statute of Limitations for the period you are filing the Refund Claim for, so as to not lose any periods. The vendor's failure to complete the Vendor Certification Form timely does not protect or extend the Statute of Limitations.

The information submitted will be verified with the vendor.

The responsible officer must certify on the Vendor Certification Form that the Refund Claim Spreadsheet correctly lists:

- Items that were sold by the dealer to the purchaser;
- Date of sale;
- Amount on which refund is requested;
- Amount of tax charged to the purchaser;
- Date the tax was remitted to Virginia Tax; and
- Locality allocated the local option tax for each transaction.

The responsible officer must also certify that:

- The dealer has not refunded or credited the tax to the purchaser; and the dealer has not and will not request a refund of the tax or take a credit for such tax.

The Vendor Certification Form is available on the agency's website, www.tax.virginia.gov.

Filing Procedures

The Virginia Department of Taxation requests that taxpayers seeking a refund send Refund Claimant Returns, Refund Request Spreadsheets, Vendor Certification Forms and all supporting documentation as explained in these guidelines to the Virginia Department of Taxation by e-mail.

All Refund Claimant Request forms must be submitted to the Refund Coordinator Email address refund.coordinator@tax.virginia.gov . If the total file size 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 to use to submit files that exceed 20MB. Box is a secure file transfer system used by the Virginia Department of Taxation. **The requirement for a Box file transfer link does not extend the Statue of Limitations, please plan your submission to ensure it is filed timely.**

Once Virginia Tax has received a Refund Claimant Return and supporting documentation, it will be reviewed for completeness. A Refund Claimant Return is considered complete when all the appropriate documentation to substantiate the refund claim is received.

If the Refund Claimant Return is not complete, the Virginia Department of Taxation will notify the purchaser that information is missing. An incomplete Refund Claimant Return will not protect the statute and it will continue to change on the twenty-first (21st) of each month. The purchaser will then have a maximum of 60 calendar days to provide the missing information. The span period of the request will be adjusted based on when the completed Refund Claimant Return is received. All supporting documentation required for the processing of the refund claim must be provided upon request within a maximum of 60 calendar days. If the taxpayer does not provide all of the requested information within the required time period or the Refund Claimant Return is not complete, the refund claim will be decided on the information submitted (denied in part or denied in full). The 60 calendar day's deadline is strictly adhered to. A new Refund Claimant Return must be submitted if the missing information is obtained after a maximum of 60 calendar days. For purposes of satisfying the three-year statute of limitations, an incomplete Refund Claimant Return is not sufficient. If a refund claim is denied and a taxpayer files a new Refund Claimant Return for the same transaction, the date of the request for purposes of the statute of limitations is the date the Virginia Department of Taxation receives the new complete Refund Claimant Return, not the date of the first refund claim that was denied.

Refund Claim Outcome Form

Virginia Tax will issue the purchaser a Refund Claim Outcome Form with the amount of the refund approved or denied by the agency. The denial of a refund claim will be deemed an assessment, and a taxpayer may file an administrative appeal if the taxpayer does not agree with the denial of a portion or all of a refund claim. (See "Appeal Rights" below for more information)

Statute of Limitations

Complete requests for refunds of erroneously or illegally collected and remitted taxes must be filed within three years from the last day prescribed by law for the timely filing of the original return to be within the statute of limitations mandated by *Virginia Code* § 58.1-1823. Refund requests filed after the statute of limitations has expired will be denied. Generally, the tax must be remitted to Virginia Tax by dealers when filing their return on or before the 20th day of the month following the reporting period of the dealer. This applies regardless of whether the refund is issued by the dealer or by Virginia Tax.

For purposes of satisfying the three-year statute of limitations, an incomplete Refund Claimant Return is not sufficient. If a refund claim is denied and a taxpayer files a new Refund Claimant Return for the same transaction, the date of the request for purposes of the statute of limitations is the date Virginia Tax receives the new complete Refund Claimant Return, not the date of the first refund claim that was denied.

Example 8

Purchaser erroneously pays sales tax on an exempt transaction on August 1, 2018 to Dealer who files and remits the tax on a monthly basis. Dealer subsequently goes out of business. On January 1, 2021, Purchaser files an incomplete Refund Claimant Return with no copy of the invoice for the transaction or any other documentation. Virginia Tax notifies Purchaser that the Refund Claimant Return is incomplete and that they have a maximum of 60 calendar days to provide a copy of the invoice. Purchaser provides the additional information on February 1, 2021.

As Dealer filed and remitted the tax on a monthly basis, Purchaser must file a complete Refund Claimant Return within three years from September 20, 2018, to be within the statute of limitations. The incomplete Refund Claimant Return filed on January 1, 2021 is not sufficient to satisfy or extend the limitations period. As the date of the complete Refund Claimant Return, February 1, 2021, is within the three years from the last day of prescribed for timely filing the original return, the Refund Claimant Return is timely filed as of February 1, 2021.

Example 9

Purchaser erroneously pays sales tax on an exempt transaction on August 1, 2018 to Dealer who files and remits the tax on a monthly basis. Dealer subsequently goes out of business. Purchaser files an incomplete Refund Claimant Return, with no copy of the invoice for the transaction or any other documentation, on May 1, 2021. Virginia Tax notifies Purchaser that the Refund Claimant Return is incomplete and that they have a maximum of 60 calendar days to provide a copy of the invoice. Purchaser does not provide any additional information and the refund claim is denied. Purchaser subsequently files a complete Refund Claimant Return for the same transaction on September 21, 2021.

As Dealer filed and remitted the tax on a monthly basis, Taxpayer must file a complete Refund Claimant Return within 3 years from September 20, 2018, to be within the statute of limitations. As the date of the complete Refund Claimant Return, September 21, 2021, is more than three years from the last day prescribed for timely filing the original return, the limitations period has expired and the refund claim will be denied. The incomplete Refund Claimant Return filed on May 1, 2021, is not sufficient to protect or extend the limitations period.

Interest:

Generally

Interest is required to be paid upon the overpayment, or any moneys improperly collected, of any tax administered by Virginia Tax at a rate equal to the rate of interest established pursuant to *Va. Code* § 58.1-15. The rate of interest on refunds is the "Overpayment Rate" established pursuant to § 6621(a) (2) of the *Internal Revenue Code*, plus 2%. Interest accrues from a date 60 days after the date of the payment of the tax, or 60 days after the last day prescribed by law for such payment, whichever is later, on such overpayments of tax. (Source: *Virginia Code* § 58.1-1833; 23 *VAC* 10-20-200)

Dealers are not required to pay interest on refunds to their customers. Virginia Tax will not pay interest on sales tax refunded to a dealer unless the interest is passed on to the purchaser. The agency is required to pay interest to purchasers that apply directly to Virginia Tax for refunds. (Source: *Virginia Code* § 58.1-1833; 23 *VAC* 10-20-200)

Example 10

Purchaser holds a "self-issued" exemption certificate and erroneously pays sales tax on an exempt transaction on January 1, 2021 to Dealer. Purchaser presents the valid exemption certificate to Dealer and requests a refund of the sales tax on July 1, 2021.

Dealer refunds the sales tax to Purchaser, but does not refund interest. Dealer reduces the sales tax liability on their next return by the amount of the refunded sales tax. Dealer may not reduce their sales tax liability for interest on the sales tax as interest was not paid to Purchaser.

Example 11

Purchaser holds a "self-issued" exemption certificate and erroneously pays sales tax on an exempt transaction on January 1, 2021 to Dealer. Purchaser presents the valid exemption certificate to Dealer and requests a refund of the sales tax on July 1, 2021.

Dealer refunds the sales tax to Purchaser and pays interest to Purchaser at the "Overpayment Rate" plus 2%, accruing from 60 days after the payment of the tax, February 29, 2021. Dealer reduces the sales tax liability on their next Retail Sales and Use Tax Return by the amount of refunded sales tax and the interest on their next sales tax return.

Example 12

Purchaser holds a "self-issued" exemption certificate and erroneously pays sales tax on an exempt transaction on August 1, 2018 to Dealer. Dealer

subsequently goes out of business. Purchaser files a complete Refund Claimant Return with Virginia Tax on January 1, 2021.

Purchaser would receive a refund of the sales tax paid on the exempt transaction and interest on the tax accruing from 60 days after the date of the payment of the tax, September 29, 2018.

Interest on Refunds from Virginia Tax Issued Exemption Certificates

During the 2016 Session, the General Assembly enacted House Bill 398 (2016 *Acts of Assembly*, Chapter 484) and Senate Bill 444 (2016 *Acts of Assembly*, Chapter 303), which prohibit a purchaser from receiving interest on a refund claim for erroneously paid Retail Sales and Use Tax for any period prior to the date the purchaser submits a complete refund claim to Virginia Tax in situations where the purchaser held a valid exemption certificate issued by Virginia Tax at the time of purchase but failed to present it to the dealer. The prohibition does not apply to "self-executed" or "self-issued" exemption certificates that purchasers download from Virginia Tax's website and complete and sign.

Example 13

Purchaser holds an exemption certificate issued by Virginia Tax and erroneously pays sales tax on an exempt transaction on August 1, 2018 to Dealer because they failed to present the exemption certificate to Dealer. Dealer subsequently goes out of business. Purchaser files a complete Refund Claimant Return with Virginia Tax on January 1, 2021.

Purchaser would receive a refund of the sales tax paid on the exempt transaction and interest on the tax accruing from the date Taxpayer submitted a complete refund claim to Virginia Tax, January 1, 2021.

Example 14

Purchaser holds an exemption certificate issued by Virginia Tax and erroneously pays sales tax on an exempt transaction on August 1, 2018 to Dealer because they failed to present the exemption certificate to Dealer. Dealer subsequently goes out of business. Purchaser files an incomplete Refund Claimant Return with Virginia Tax with no copy of the invoice for the transaction or any other documentation on January 1, 2021. Virginia Tax notifies Purchaser that the Refund Claimant Return is incomplete and that they have a maximum of 60 calendar days to provide a copy of the invoice. Purchaser provides the additional information on February 1, 2021.

Purchaser would receive a refund of the sales tax paid on the exempt transaction and interest on the tax accruing from the date Purchaser submitted a complete refund claim to Virginia Tax, February 1, 2021.

Penalties

The Refund Claimant Return, along with the accompanying documents, is a return for purposes of the Retail Sales and Use Tax and subject to all applicable penalties:

> Any person who willfully signs a return which they do not believe to be true and correct as to every material matter is guilty of a Class 1 misdemeanor. (Source: *Virginia Code* § 58.1-11)
>
> An exemption certificate holder may be assessed a penalty of up to $1,000 for the misuse of the exemption certificate by the holder or by any other person who, with the consent or knowledge of such holder, has misused the certificate. The penalty shall be assessed and collected as a part of the tax. (Source: *Virginia Code* § 58.1-623.1)
>
> In the case of a false or fraudulent return where willful intent exists to defraud the Commonwealth of any Retail Sales and Use Tax, a specific penalty of 50% of the amount of the proper tax shall be assessed. (Source: *Virginia Code* § 58.1-635)
>
> The penalty for making a false or fraudulent return with intent to evade the Retail Sales and Use Tax, making a false or fraudulent claim for refund, or giving or knowingly receiving a false or fraudulent exemption certificate is a Class 1 misdemeanor. (Source: *Virginia Code* § 58.1-636)

Appeal Rights

Virginia *Code* § 58.1-1821 gives a taxpayer the right to an administrative appeal of an assessment issued by Virginia Tax, if the taxpayer believes that the agency has incorrectly assessed tax, penalty or interest. The denial of a refund claim is deemed to be an assessment, and a taxpayer may file an administrative appeal if the taxpayer does not agree with the denial of a portion or all of a refund claim.

Virginia Tax enforces the 90-day limitations period for filing a timely administrative appeal. A taxpayer must file a complete appeal within 90 calendar days after the date of assessment. For purposes of appealing a refund claim, the date of assessment would be the date of the Refund Claim Outcome Form. More information regarding Administrative Appeals can be found in regulation 23 *VAC* 10-20-165, Administrative Appeals.

Example 15

> Purchaser files a Refund Claimant Return on January 1, 2021, for sales tax paid on a transaction he claims was exempt. Virginia Tax subsequently determines that transaction was taxable and denies the refund claim by issuing a Refund Claim Outcome Form dated March 1, 2021.

Purchaser has a right to an administrative appeal of the denial of the refund claim. In order for the appeal to be considered timely, Purchaser must file a complete appeal regarding the denial of the refund within 90 days from the date of the Refund Claim Outcome Form (May 30, 2021).

Power of Attorney

In order for Virginia Tax to discuss confidential tax matters relating to the refund claim with an alternate party, a completed Form PAR 101 must accompany the Refund Claimant Return. The official and preferred Power of Attorney Form of the agency is Form PAR 101, which can be found on Virginia Tax's website, www.tax.virginia.gov. *Virginia Code* § 58.1-1834 requires the agency to provide a copy of any written correspondence, documentation, or any other written materials that relate to a tax matter for which a taxpayer has filed a Power of Attorney Form to the person named to act under that express authority. Section 5 Signature of Taxpayer(s) and Section 6 Representative Signature must be an actual signature and cannot be electronic or rubber stamped.

Retail Sales and Use Tax Refund Claim Procedures

APPENDIX A

Refund Claim Forms

Appendix A Index

A-1 Refund Claimant Return

A-2 Refund Claimant Return

A-3 Refund Claimant Return Instructions

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A-6 Refund Request Spreadsheet Accrued

A-7 Refund Request Spreadsheet Accrued Instructions

A-8 Refund Request Spreadsheet Dealer Request

A-9 Refund Request Spreadsheet Dealer Request Instructions

A-10 Refund Request Spreadsheet Paid to Vendor

A-11 Refund Request Spreadsheet Paid to Vendor Instructions

COMMONWEALTH of VIRGINIA

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:_____

COMMONWEALTH of VIRGINIA

Department of Taxation *www.tax.virginia.gov*

☐ 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 5771 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 number
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.

COMMONWEALTH of VIRGINIA

Department of Taxation

www.tax.virginia.gov

Vendor Certification

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

Your customer, <insertcustomername> 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 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 (XXXXX)	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 Column 7. 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
Department of Taxation

Vendor Name:	
Vendor VA ID # :	
Print Name of Responsible Officer:	Signature
Title:	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.