



Application for Purchaser Refund of Utah Sales Tax

A. Purchaser Information

Name/Business name			Federal ID (FEIN / Social Security Number)	
Address			Utah sales tax account number (if any)	
City	State	ZIP Code	Contact person's name	
Telephone number	Fax number	Email address		

B. Refund Claim Information

In the space below, identify the title(s), chapter(s) and section(s) in Utah Code that authorize an EXEMPTION from sales tax for the item(s), or describe how the item(s) qualifies for an EXCLUSION based on Utah law (attach additional sheets if needed):

1. Refund request amount. \$ _____
2. Total number of invoices/purchases . . . _____
3. Time covered by this request.
From _____ To _____
4. Sign here if your total invoices/purchases on line 2 are 500 or more AND you elect a sampling review method: _____

C. Seller's Information

If there is more than one seller, attach additional sheets with the information in this section for each seller.

Business name			
Address	City	State	ZIP Code

D. Representative's Information (if any)

Business name	Contact name	Relationship to purchaser	
Address	Email address	Power of Attorney attached dated:	
City	State	ZIP Code	Telephone number

E. Certification and Signature(s)

Under penalties of perjury, I, the purchaser, declare the refund of Utah sales tax I am requesting has NOT been refunded or credited to me, either by the seller to whom the sales tax was originally paid, or by the Tax Commission. I also declare I will not request a refund or credit from the seller. I will immediately send payment for refund, plus any interest, to the Utah State Tax Commission if I receive a duplicate refund or interest. I have included all the required information and documents (in the required formats) as explained in the instructions.

Purchaser's authorized signature	Title	Date
Authorized signature name printed	Telephone number	
Representative's signature	Title	Date

Instructions for form TC-62PR

A purchaser may request a refund from the Utah State Tax Commission for sales tax paid on purchases exempt or excluded from sales tax.

The purchaser must sign this application, form TC-62PR.

To Qualify

- You have not and will not request a sales tax refund or credit directly from the seller, -OR- you requested a sales tax refund or credit from the seller and the seller would not allow or would not process your request.
- The period(s) covered in the refund request must be within the statute of limitations for a refund as of the date you file the application.
- Your application must include ALL information and required documentation (see below) in the required format.

Required Documentation

- Copies of invoices or receipts that show items purchased and sales tax charged.
- Proof of payment, such as copies of cancelled checks, bank statements, credit card receipts, or a letter from the seller listing all the paid invoices.
- Documentation that clearly and thoroughly verifies the items or transactions qualify for exemption or exclusion from Utah sales tax. (For example, if claiming a refund of sales tax on manufacturing/mining equipment, repair or replacement parts, provide a signed statement that the items have an economic life of three or more years. See our website for more examples.)
- A power of attorney, if you are submitting the request on behalf of the purchaser.
- **Sales Tax Refund Worksheet**

Each TC-62PR must include a *Sales Tax Refund Worksheet*. This worksheet is an Excel template available on our website. The worksheet must include the following NINE items for EACH invoice/purchase:

1. Seller's name
2. Invoice date
3. Invoice number
4. Taxable purchase amount
5. Sales tax rate applied to purchase amount
6. Sales tax paid
7. Sales tax overpaid
8. Detailed description of purchased item(s)
9. The title(s), chapter(s) and section(s) in Utah Code that allow the exemption or exclusion of sales tax for the item(s), and an explanation of how the item(s) qualifies for an exemption or exclusion based on Utah law.

100% Review Method

A. 12 Purchases or Less

If you have 12 invoices/purchases or LESS:

1. Complete form TC-62PR.
2. Attach ALL of the required documentation (see above) for each invoice/purchase, including the *Sales Tax Refund Worksheet*.

B. More Than 12, Less Than 500 Purchases

If you have MORE THAN 12 and LESS THAN 500 invoices/purchases, you must provide your worksheet electronically, on a compact disk (CD) or USB flash drive. Your worksheet must have the same layout and information as the *Sales Tax Refund Worksheet*.

1. Complete form TC-62PR.
2. Complete your electronic version of the *Sales Tax Refund Worksheet*.
3. Scan and save to a CD or USB flash drive ALL of the required documentation (see above) for each invoice/purchase.

C. 500 or More Purchases

If you have 500 OR MORE invoices/purchases and you do not elect the sampling review method (see below), follow the instructions for *More Than 12, Less Than 500 Purchases* (above).

Incomplete 100% Review Application

If your application using the 100% Review Method is incomplete or does not include ALL the required documentation, we will send you a notice giving you 30 days to provide the missing documentation.

We will dismiss refund requests for which we do not receive the required documentation and information by the due date of the 30-day notice.

Sampling Review Method

If your request involves 500 OR MORE invoices/purchases and you ELECT the sampling review method:

1. Complete form TC-62PR and elect the sampling review method by signing line 4 in Section B.
2. Complete an electronic version of the *Sales Tax Refund Worksheet* (see *B. More Than 12, Less Than 500 Purchases*, above).
3. We will choose a sampling of invoices/purchases for review based on your worksheet.
4. We will notify you of the invoices/purchases selected for review and give you 30 days to provide the required documentation (see above) for the selected items. You must provide the required documents electronically on a CD or USB flash drive.
5. We will evaluate, calculate and project your refund based solely on the information and documentation we receive by the due date.
6. We will consider missing or incomplete documentation for any requested invoice/purchase to be an error. We will include these errors in the overall sampling error rate and adjust the total refund based on the overall sampling error rate.
7. If you do not agree to the selected sample, you must provide all documentation for the 100% review method.

Requests Allowed, Denied or Dismissed

- We will notify you in writing the result of your refund request.
- If we approve your request, we will send your refund within 30 days of our decision.
- If any portion of your claim is denied, you may file an appeal with the Appeals Unit within 30 days of the written notice.
- If you do not appeal within 30 days, the decision will become final and the items included in the refund request CANNOT be included in future refund requests.
- If any portion of your refund request is dismissed or reduced because you have not provided the required documentation by the due date, you may file an appeal with the Appeals Unit. However, the only matter that will be reviewed by the Commission is whether or not the required documentation was received by the due date.

NOTE: We may take any tax refund, including interest, and apply it to any outstanding tax the purchaser may owe. The balance of the refund, if any, will be refunded within 30 days of our decision.

If you receive any refund or credit from the seller for items where the Tax Commission has already sent you a sales tax refund, you must immediately send the Tax Commission payment for the tax refund plus any interest.

Questions

If you have questions, email taxmaster@utah.gov, call 801-297-7705, fax to 801-297-6357, or write to the address below.

Submitting the Application

➔ **Mail this application, the worksheet and ALL required documentation to:**

**TECHNICAL RESEARCH UNIT
UTAH STATE TAX COMMISSION
210 N 1950 W
SALT LAKE CITY, UT 84134**

If you need an accommodation under the Americans with Disabilities Act, call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.