

Instructions for Claim for Refund of Tax Paid to Vendors DR 0137B (Do not use for income tax refund)

Please Note: Failure to complete this form and submit all supporting documentation may cause the amount of the refund to be reduced or denied.

This claim for refund form is to be used only for sales or retailer's use taxes collected in error by a store or vendor. **Do not use this application for income tax or severance refunds.** For a refund of fees, wage withholding, sales, consumer use or other taxes remitted by you or your business organization directly to the Colorado Department of Revenue please use the **Claim for Refund Form** (DR0137).

Before submitting a claim for refund to the department, you must first request a refund from the store or vendor from which you purchased the product.

You must file a separate claim for **each** store or vendor and submit claims by exemption type.

Use this form to request a refund as soon as possible after you realize that you are due a refund and are unable to obtain a refund from the store or vendor.

If you are submitting this claim for a third party, please include a Colorado Power of Attorney form (DR0145) available at www.TaxColorado.com

Instructions

Complete all lines on the Claim for Refund form.

Type of Exemption: Claims should be submitted by exemption type, if there are multiple purchases that are being submitted for different exemptions. For example, Taxpayer ABC has paid tax in error to vendor 1 for non-taxable services and tax in error to vendor 2 for exempt machinery. Two claims should be submitted. One claim for non-taxable services and one for exempt machinery.

Total Sales or Use Tax paid during the Period Covered

Enter the TOTAL amount of sales or use tax paid to ALL vendors during the period covered. The period covered includes the calendar month(s) of when the purchases were made.

For example, if you are requesting a refund for purchases made on July 1, July 21, August 9, and September 1, the period covered is the calendar months of July, August and September. You would add the total sales or use tax paid on ALL purchases between July 1 and September 30.

Reason: A brief description of why the refund is being requested is required even if you are attaching a letter explaining the refund request in detail.

Spreadsheet

Note: To reduce errors and for faster processing, electronic spreadsheets are preferred (CD or USB).

You must complete the attached or similar spreadsheet that includes all applicable columns as listed with your claim. Include store or vendor's name, address including street, city, and state (on second page of form), Federal Employer Identification Number (FEIN), Vendor's Sales Tax License or Account Number date of invoice or purchase, invoice number, amount of sale before taxes, amount of refund being claimed by tax type (State, Special District [RTD/CD, FD or RTA], City, and County).

It should also include 3 separate columns for the purchase.

- 1) A brief description of the item or service
- 2) Explanation how the item or service is used
- 3) How item or service qualifies for the exemption claimed. *(A general reference to a statute, vendor, case, or reference to the exemption type are not sufficient)*

Interest

If this refund qualifies for interest please provide the interest calculation in the claim and an explanation of how the refund qualifies for interest. See FYI Sales 90 for more information.

Submitting your Claim

Failure to complete this form and submit all supporting documentation, may cause the amount of the refund to be reduced or denied.

Prior to submission verify:

- All applicable boxes are completed on form.
- Spreadsheet is included (electronic preferred)
- Invoices, receipts, purchase agreements are attached
- Enterprise Zone Administrator's confirmation or certificate (for verification of location within enterprise zone) is attached (if applicable)
- Supporting exemption form or certificate:
 - DR 1191's, DR 1192, DR 1369, DR 1666, DR 0563, tax exempt license or certificate etc. is attached (if applicable)
- Proof of payment (if applicable)
- Other- Any other supporting documentation to support the claim.

Mail your completed application and supporting documentation to:

Colorado Department of Revenue
Business Tax Accounting Room 208
P.O. Box 17087
Denver, CO 80217-0087



Claim for Refund

This claim for is for monies remitted directly to the Department of Revenue.
 (Do not use for income tax refund)

- For sales and use tax refunds requests please see FYI Sales 90 for instructions.
- For withholding refunds please see FYI Withholding 5 for instructions.
- Claims submitted without proper documentation will be denied.
- The vendor's fee, which was retained when the tax was remitted to the Department, will be deducted from all sales tax refund claims.
- If possible, instead of submitting a claim for refund to the Department, deduct the overpaid taxes on your next tax return or obtain the refund from the seller who collected the tax.
- Submit claim for each type of tax (e.g. state sales, RTD/CD/FD/RTA, city sales, county sales, etc.)
- Periods can be combined if consecutive for each type of tax.
- Submit a copy of this form and keep a copy for your records.
- Interest: If this refund qualifies for interest please provide the interest in the claim and an explanation of how the refund qualifies for interest. See FYI Sales 90 for more information.

Refund to be made payable to, and mailed to:

(If this is different from the name and address on the Department records for the account number(s) used, provide explanation and notarized power of attorney specific to this refund claim for the action.)

Taxpayer Last Name	First Name	Middle Initial
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Taxpayer DBA (if applicable)

Mailing Address	City	State	Zip
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SSN	FEIN (required)
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Colorado Department of Revenue Account Number	Type of Tax	Period (MM/YY - MM/YY)
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Original Amount Paid	Correct Amount	Refund Requested
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Reason (Explanation of the reason for the refund request must be entered here.) All supporting documentation must be attached.

I declare under penalty of perjury in the second degree that this claim including all attachments is to the best of my knowledge true and correct.

I further understand that the claim and documentation may be subject to the same verification process used by the Department of Revenue in auditing other taxes for three years from the date of payment of the claim. [13-80-101 (1)(m) C.R.S.]

Taxpayer Signature (this line must be signed by an officer, partner, or owner of the firm claiming the refund)

Title	Phone Number	Date (MM/DD/YY)
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Signature of Preparer (if other than taxpayer)

Name of Firm	Phone Number	Date (MM/DD/YY)
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For Department Use Only. Do not write in this section.

Comments:

CLAIM FOR REFUND



City and County of Denver
Department of Finance – Refunds
201 W. Colfax Ave. MC 1001 Dept 1009
Denver, Colorado 80202
Phone: (720) 913-9394
Fax: (720) 913-9455

____ Sales Tax
____ Use Tax
____ TBT
____ FDA

Occupational Tax _____
Lodger's Tax _____
License Fee _____

PLEASE PRINT:

Licensed Taxpayer Claims – (Claims filed by taxpayers licensed with the City and County of Denver)

Name of Claimant _____ Ph. # () _____

Address _____
Street City State Zip

Contact Person _____ E-mail: _____

Amount of Claim for Refund \$ _____ Tax Paid on Account # _____

Period(s) Being Claimed: _____

3rd Party Claims – (Claims filed by purchasers/employees not licensed with the City and County of Denver)

Must be filed within 60 days of transaction resulting in overpayment of tax – see instructions

Name of Claimant _____ Ph. # () _____

Address _____
Street City State Zip

Contact Person _____ E-mail: _____

Amount of Claim for Refund \$ _____

Tax Paid to: _____ Date(s) Tax Paid: _____

Statement of REASON FOR REFUND CLAIM _____

I hereby certify, under penalty of perjury, that the statements made herein are true and correct to the best of my knowledge. I understand that making false statements in connection with an application for refund is a violation of the Denver Revised Municipal Code and may be punishable by fines not to exceed \$999.00 and/or imprisonment of up to one (1) year.

Signature of Claimant Date

Print Name

OFFICIAL USE ONLY

Adjustments Total \$ _____ Denied Total \$ _____ Interest Total \$ _____

REFUND AMOUNT APPROVED \$ _____

AUDITOR _____ Date _____
REVIEWER _____ Date _____
REVIEWER _____ Date _____
DIRECTOR _____ Date _____

GENERAL INSTRUCTIONS AND INFORMATION

This form should be completed for all claims for refund of Denver sales, use, lodger's and occupational privilege tax. Submitting your claim with all of the documentation suggested below will facilitate the processing of your claim. Additional documentation, or verification, may be required after receipt of your claim.

SALES, USE AND LODGER'S TAX

Licensed Taxpayer Claims Require:

- 1) Detailed explanation of how error occurred.
- 2) Copy of invoice(s) and credit memo(s) involved in claim.
- 3) Sales journals that provide sufficient evidence as to how the sales for the period were summarized and that clearly show the total monthly sales total (including the invoice(s) in question) and the amount of tax reported and paid to the City and County of Denver.
- 4) Include any other documentation you consider appropriate.

3rd Party Claims From Individuals (Customers) Require:

- 1) Copy of original invoice on which Denver tax was charged.
- 2) Proof of payment of the invoice (receipt, or copy of front and back of canceled check).
- 3) Claims for tax charged on automotive vehicle purchases require return of the Denver motor vehicle receipt (form TD 206) issued by the dealer, if the vehicle was not titled nor registered in Denver.
- 4) Include any other documentation you consider appropriate.
- 5) **Must be filed within 60 days of the transaction resulting in the overpayment of tax.**

OCCUPATIONAL PRIVILEGE TAX

Licensed Taxpayer Claims Require:

- 1) Detailed explanation of how error occurred.
- 2) Proof of having refunded the employee(s) for any employee portion claimed (copy of front and back of canceled check, or copy of payroll journal showing the refund).
- 3) Copy of payroll journal that provides a detail listing of all employees during the period, in question, city or location worked if not Denver, how much each employee was paid for the period, whether paid hourly or by salary, and evidence the tax due was reported and paid to the City of Denver.

3rd Party Claims From Individual Employees Require:

- 1) Proof of collection by employer (copies of check stubs or payroll journals).
- 2) Signed statement from employer on business letterhead acknowledging that work was not performed in Denver during the period in question, if applicable.
- 3) **Must be filed within 60 days of the transaction resulting in the overpayment of tax.**

TBT AND FDA TAX

- Submit all appropriate documentation to support the claim filed.