



# Sales & Use Tax Refund

The Kansas Department of Revenue provides refunds for individuals or businesses that paid sales or use tax directly to the Kansas Department of Revenue in error. This publication provides answers to some common questions about receiving a refund. It also contains the applicable forms, along with the line-by-line instructions needed to complete them.

If you would like information about how Kansas sales and use tax applies to your business operations, obtain a copy of Publication KS-1510, Kansas Sales and Compensating Use Tax.

***[ksrevenue.org](http://ksrevenue.org)***

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## FREQUENTLY ASKED QUESTIONS

### Who can apply for this refund?

Any individual or business that paid sales or use tax directly to the Kansas Department of Revenue that was not owed and was paid in error, may apply to the Department for a refund. If the tax was paid to a retailer, the refund should be requested from that retailer. Certain exceptions allow the Department of Revenue to issue a refund directly to an individual or business that paid tax to a retailer (see Part E of Form ST-21, Assignment of Right to Refund). An individual or business that paid a tax that is administered by the Secretary of Revenue to a county treasurer may apply directly to the Department of Revenue for a refund of that tax.

### Is there a time limit to request a refund?

Yes. You must file a complete sales and use tax refund claim within three years from the date the tax was due from the retailer to the Department of Revenue. There is a unique statute of limitations for refunds of bad debts. See page 4.

### Is there a dollar limit on a refund request?

Yes. Refund applications submitted by a retailer to the Department of Revenue must be for taxes that total \$5 or more. Refund applications submitted directly to the Department by a consumer or purchaser must be for taxes that total \$50 or more. Refund applications that do not meet these statutory threshold amounts will not be reviewed by the Department of Revenue.

### What if I've never filed a tax return in Kansas?

In order to receive a refund, you will need to complete IRS Form W-9, and submit it with your refund request. The W-9 form is available at: [www.irs.gov](http://www.irs.gov)

### As a retailer may I take a credit on my return instead of requesting a refund?

A retailer should not take a deduction or credit on his/her tax return, **except** for taxes refunded on returned goods. Instead, the retailer is required to submit a written refund application to the Department of Revenue.

### Should I send documentation with the application?

Yes. In almost every case, documentation is required. Refer to the specific line instructions for Form ST-21, that begin on page 3. These instructions provide the most common reasons for requesting a refund and list the documentation required. If additional information is needed beyond what is requested, the Department of Revenue will contact you in writing.

### Will an Assignment of Right to Refund relieve me of providing proof of tax paid to the retailer?

No. You must still provide proof of tax paid to your vendor, such as a copy of a canceled check or an electronic copy of your accounts payable showing tax paid to vendor.

### How long to process my refund request?

The Department of Revenue will begin processing your refund request after the application and **all** of the necessary documentation is received. Processing the information may take up to 120 days.

### How can I find out the status of my refund application?

You can check on the status of your refund by calling Audit Services at 785-296-7108 or email at [KDOR\\_Audit.Funds@ks.gov](mailto:KDOR_Audit.Funds@ks.gov). Be prepared to provide the following information: your Social Security Number, your federal Employer Identification Number (EIN), the tax type, the exact amount of refund requested, and the date you mailed the request.

### Will I be entitled to interest on my refund?

Not necessarily. After the Department of Revenue receives the application and ALL supporting documentation, a refund will be issued within 120 days. If the refund process take more than 120 days, interest will be computed from the date that the Department of Revenue received the final documentation that completes the application. Kansas law deems the date of receipt to be the postmark date on the package that contains the documentation or the date of mailing as certified by a private delivery company.

### What should I do if my application is returned to me as incomplete?

Incomplete applications will not be reviewed by the Kansas Department of Revenue. The Department of Revenue will notify you in writing and list the additional documentation

you must provide to complete your refund application. You will have 60 days from the date of the written notice to submit the requested documentation. If your refund application is still incomplete after you submit additional documentation or for more than 60 days from the date of the notice, the Department will return your incomplete refund application. If this happens, you will be required to file a new refund application for the refund in question and the statute of limitations will continue to run until it is submitted with complete documentation.

However, if you believe that your refund application was complete, you may request an informal conference to review the Department of Revenue's determination. The letter you receive from the Department will explain how to request an informal conference.

### May my CPA, attorney or consultant handle the refund request?

Yes. However, you must complete and submit a Power of Attorney form (**DO-10**), that gives the Kansas Department of Revenue the authority to discuss confidential tax matters with your chosen representative. If a Power of Attorney form is not included with your refund request, all correspondence will be sent to you. The Power of Attorney form is available on our website at: [ksrevenue.org](http://ksrevenue.org)

### What if I owe KDOR money?

The Kansas Department of Revenue reserves the right to apply refunds to any existing debts owed to the Department, regardless of the tax type.

### Where do I get additional copies of the forms?

The forms discussed in this publication, along with many other tax forms are available on our website at: [ksrevenue.org](http://ksrevenue.org)

### Where do I send my refund application?

Mail your completed sales tax refund application (Form ST-21), along with all required documentation to:

Kansas Department of Revenue  
Audit Services Bureau / Sales Tax Refund  
PO Box 3506  
Topeka, KS 66601-3506

You may also email to: [KDOR\\_Audit.Funds@ks.gov](mailto:KDOR_Audit.Funds@ks.gov)



Follow the instructions in this section to complete an accurate application for a sales or use tax refund.

Complete the application (Form ST-21) and provide the appropriate documentation to the retailer from whom you made the purchase.

The consumer may file the refund request directly with the Kansas Department of Revenue if the retailer is no longer in business, insolvent, moved or is unable to act. Complete Part F of Form ST-21 to verify the retailer's status.

If you paid the tax directly to the Department of Revenue, then you may submit the application without going through the retailer. Include copies of your returns and supporting documentation when mailing Form ST-21.

## PART A – RETAILER (VENDOR)

Enter all requested information for the retailer in Part A. Fields marked with an asterisk require an entry in order to process the application.

Mark the box that applies to your refund source and indicate whether the consumer received a refund or credit by marking the “yes” or “no” box.

## PART B – CLAIMANT (CONSUMER)

Enter all requested information for the claimant in Part B. Fields marked with an asterisk require an entry in order to process the application.

## PART C – REFUND INFORMATION

Enter the amount of your refund request and mark the box that applies to the refund type. You must provide the applicable exemption certificates with this application.

## PART D – REFUND REQUEST SCHEDULE

Complete Part D with the information on an electronic schedule, using Excel formatting, if available. Part D must include the following:

- **Invoice Date.** Enter the month, day, and year in chronological order.
- **Invoice Number.**
- **Vendor Name.**
- **Description of Item(s).** Provide a complete, detailed description of the invoiced item.
- **Retail Price.**
- **Tax Paid.**
- **Account Code.** This is the fixed asset or expense account to which the item purchased is being coded in your business chart of accounts.
- **Reason for Exemption.** Provide a complete, detailed explanation for why the item is exempt and reference the statute number that supports that reason. Additional information is needed if the exemption is based on any of the following reasons:
  - **Materials consumed in production.** Describe *how* the materials are consumed.
  - **Machinery and equipment.** Describe *how* the equipment is used in the manufacturing process **and** list the fixed asset or expense account code with account descriptions.
  - **Ingredient or component part.** Describe *how* the item becomes an ingredient or component part.

## PART E – ASSIGNMENT OF RIGHT TO REFUND

The retailer completes Part E if the retailer elects not to participate in the sales or use tax refund process.

## PART F – CLAIMANT/CONSUMER AFFIDAVIT

Complete Part F if the retailer refuses to participate in the refund process and does not respond or cannot be located. Pursuant to K.A.R. 92-19-49c, you must enclose a copy of certified mail receipt(s). The certified mail receipt(s) must contain the retailer's current business address. **NOTE:** Please

ensure good faith requirements are met as indicated in the Claimant/Consumer Affidavit, Part F.


## PENALTIES



Pursuant to K.S.A. 79-3615(j), a person applying to the department for a refund of any tax imposed under the Kansas retailers' sales tax act that was not previously collected by the retailer, or that the retailer has already refunded to such person, shall be subject to a penalty of 50% of the amount of any such tax sought to be refunded. No such penalty shall be imposed against such person if the retailer collected the tax but did not remit such tax to the Department of Revenue.

## REQUIRED DOCUMENTATION

The following instructions list the most common reasons for requesting a sales or use tax refund. Select your reason from one of the listed categories. Each category lists the information and documentation that is needed to process the sales or use tax refund request you are submitting on Form ST-21. Provide as much of the documentation as possible. The documentation may be submitted via electronic media to [KDOR\\_Audit.Funds@ks.gov](mailto:KDOR_Audit.Funds@ks.gov). If more information is needed, the Department of Revenue will contact you in writing.

 **IMPORTANT:** The more detailed information that you can provide, the more quickly we can process your request for refund.

### AMENDED RETURNS

Complete Parts A, B, C and D of Form ST-21.

#### Required Documentation:

- 1) Detailed explanation for the error or overpayment.
- 2) Copy of original invoices or other relevant documents verifying the transaction(s).
- 3) Copy of the original return(s). If filing Form ST-36, include Part III with backup detail to those returns such as an electronic copy of the sales tax payable account to verify the tax was paid to Kansas.
- 4) Copy of the amended return(s). If filing Form ST-36, include Part III.
- 5) Explanation of how the refund amount is computed.
- 6) Proof the sales tax was refunded to the customer, such as one of the following:
  - a) Copy of front and back of canceled check refunding customer's payment; **or**,
  - b) copy of irrevocable credit memo that was issued to customer.

### BAD DEBT

When filing a refund request for bad debt, please follow the guidelines as written in K.A.R. 92-19-3b.

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be

submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.

#### Required Documentation:

- 1) Detailed explanation for the error or overpayment.
- 2) Explanation of how the refund amount is computed.
- 3) Copy of the original return(s) with backup detail to those returns such as electronic copy of the sales tax payable account to verify the tax was paid to Kansas. If filing ST-36, include Part III.
- 4) Copy of original source documents such as invoices, leases, contracts, etc.
- 5) Copy of the customer payment history.
- 6) Copy of company policy for writing off bad debts and supporting schedules showing how the bad debts are written off.
- 7) Copy of federal income tax return the bad debts were claimed on with the schedule of bad debts written off on the federal income tax return.

### EXEMPTION CLAIMS BASED ON STATUTES

#### ***I. Manufacturing Machinery and Equipment [K.S.A. 79-3606(kk)]***

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt and the supporting statute number. Also list the fixed asset or expense account code with account descriptions.
- If the purchase is for the repair of manufacturing equipment explain how the piece of equipment being repaired is used in the manufacturing process.
- If the purchase is for manufacturing equipment explain how the piece of equipment being purchased is used in the manufacturing process.



**CAUTION:** A statement of usage that only references Kansas statutes, Kansas administrative regulations, or only provide a generic description such as "repair parts" shall be deemed an insufficient explanation for the basis of a refund.

#### Required Documentation:

- 1) Copy of manufacturing machinery and equipment exemption certificate.
- 2) Copy of the invoices.
- 3) Proof that tax was submitted to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and consumer is seeking a refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
  - a) Copy of front and back of canceled check to vendor **or**,
  - b) electronic copy of accounts payable showing tax paid to

vendor and,


- c) **self-assessed tax** – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return. Provide accrual detail from the tax account period where the tax was originally reported up to the refund request submission date to the Kansas Department of Revenue. This should include accrual detail for each period within the refund request up to and including present accruals (electronic copy must be provided, if available).
- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
  - a) Copy of front and back of canceled check refunding customer's payment; **or**,
  - b) copy of irrevocable credit memo that was issued to customer.

The more detailed information that you can provide, the more quickly we can process your request for refund.

## II. Consumed in Production [K.S.A. 79-3606(n)]

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt and the supporting statute number. Also list the fixed asset or expense account code with account descriptions.
- For items being consumed in the production process, you must provide a description of the item purchased and a factual description of how the item is consumed in the production process.

 **CAUTION:** A statement of usage that only references Kansas statutes, Kansas administrative regulations, or only provide a generic description such as "supplies consumed in production" shall be deemed an insufficient explanation for the basis of a refund.

### Required Documentation:

- 1) Copy of consumed in production exemption certificate.
- 2) Copy of the invoices.
- 3) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and the consumer is seeking a refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
  - a) Copy of front and back of canceled check to vendor **or**,
  - b) electronic copy of accounts payable showing tax paid to vendor and,
  - c) **self-assessed tax** – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return. Provide accrual detail from the tax account period where the tax was originally reported up to the refund request submission date to the Kansas Department of Revenue. This should include accrual detail for each period within the refund request up to and including present accruals (electronic copy must be provided, if available).
- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:


- a) Copy of front and back of canceled check refunding customer's payment; **or**,
- b) copy of irrevocable credit memo that was issued to customer.

The more detailed information that you can provide, the more quickly we can process your request for refund.

## III. Ingredient or Component Part [K.S.A. 79-3606(m)]

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt and the supporting statute number. Also list the fixed asset or expense account code with account descriptions.
- For items becoming an ingredient or component part, you must provide a description of the item purchased and a factual description of how the item is becoming an ingredient or component part.

 **CAUTION:** A statement of usage that only references Kansas statutes, Kansas administrative regulations, or only provide a generic description such as "ingredient or component part" shall be deemed an insufficient explanation for the basis of a refund.

### Required Documentation:

- 1) Copy of ingredient or component part exemption certificate.
- 2) Copy of the invoices.
- 3) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and the consumer is seeking a refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
  - a) Copy of front and back of canceled check to vendor **or**,
  - b) electronic copy of accounts payable showing tax paid to vendor and,
  - c) **self-assessed tax** – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return. Provide accrual detail from the tax account period where the tax was originally reported up to the refund request submission date to the Kansas Department of Revenue. This should include accrual detail for each period within the refund request up to and including present accruals (electronic copy must be provided, if available).
- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
  - a) Copy of front and back of canceled check refunding customer's payment; **or**,
  - b) copy of irrevocable credit memo that was issued to customer.

## IV. Business or Retail Business Project [K.S.A. 79-3606(cc) or K.S.A. 79-3606(hhhh)]

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt **and** the supporting statute number.

All purchases must be for the facility to be eligible for exemption and may not leave this facility.

**Required Documentation:**

- 1) **Qualified firms** under HPIP must provide a copy of the Kansas Department of Commerce certification letter **and** the project description pre-identifying this investment as well as any backup documentation provided to the Department of Commerce.
- 2) Description of business activity conducted at the business facility and the claimant's NAICS (North American Industry Classification System) code.
- 3) Project beginning and ending dates.
- 4) Copy of the invoices, including any sub-contractor invoices related to the project. **You must use the ST-21PEC if you are requesting a refund for tax your subcontractors paid for materials incorporated into your project.**
- 5) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 6) Assignment of Rights (if tax was paid to the vendor and consumer is seeking refund directly from Kansas).
- 7) Proof the tax was paid:
  - a) Copy of front and back of canceled check to vendor **or**,
  - b) Electronic copy of accounts payable showing tax paid to vendor and,
  - c) **Self-assessed tax** – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return. Provide accrual detail from the tax account period where the tax was originally reported up to the refund request submission date to the Kansas Department of Revenue. This should include accrual detail for each period within the refund request up to and including present accruals (electronic copy must be provided, if available).
- 8) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
  - a) Copy of front and back of canceled check refunding customer's payment; **or**,
  - b) Copy of irrevocable credit memo that was issued to customer.

**V. Hospital, School, Political Subdivision Project [K.S.A. 79-3606(d)]**

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.

- A complete explanation for why the item is exempt and the supporting statute number.

**Required Documentation:**

- 1) Copy of valid project exemption certificate.
- 2) Copy of invoices.
- 3) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and consumer is seeking refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
  - a) Copy of front and back of canceled check to vendor **or**,
  - b) electronic copy of accounts payable showing tax paid to vendor and,
  - c) **self-assessed tax** – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return. Provide accrual detail from the tax account period where the tax was originally reported up to the refund request submission date to the Kansas Department of Revenue. This should include accrual detail for each period within the refund request up to and including present accruals (electronic copy must be provided, if available).
- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
  - a) Copy of front and back of canceled check refunding customer's payment; **or**,
  - b) Copy of irrevocable credit memo that was issued to customer.

**VI. U.S. Government Project [K.S.A. 79-3606(e)]**

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt **and** the supporting statute number.

**Required Documentation:**

- 1) Copy of valid project exemption certificate.
- 2) Copy of invoices.
- 3) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and consumer is seeking refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
  - a) Copy of front and back of canceled check to vendor **or**,
  - b) electronic copy of accounts payable showing tax paid to vendor and,
  - c) **self-assessed tax** – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return. Provide accrual detail from the tax account period where the tax was originally reported up to the refund request submission date to the Kansas Department of

Revenue. This should include accrual detail for each period within the refund request up to and including present accruals (electronic copy must be provided, if available).

- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
  - a) Copy of front and back of canceled check refunding customer's payment; **or**,
  - b) Copy of irrevocable credit memo that was issued to customer.

### UTILITY EXEMPTION

Complete Form ST-28B. The more detailed information that you can provide, the more quickly we can process your request for refund.

#### Required Documentation:

- 1) Formulas and computations must be completed and a copy of your worksheet (utility study) must accompany your request. Your worksheet (utility study) must list all taxable and non-taxable equipment that pulls energy from the meter for which you are seeking the sales tax exemption. The study must include for each device it's quantity, energy ratings, hours per day used, days per year used, load factors, area of the facility the device is located, and taxable or exempt status. Hotels, motels, and nursing homes must also include the facilities occupancy rate for the prior calendar year or the most recent 12 months.
- 2) Form ST-33 must be completed by the utility provider.
- 3) Nursing homes and other entities that have both commercial and residential areas may use the square foot method in lieu of a complete study as listed in #1 above. The square foot method must include resident's room dimensions, total square footage of the facility or include a floor plan that includes room dimensions and occupancy rate for the prior calendar year or the most recent 12 months. The square foot method for calculating exemptions may only be utilized for these type of residential\* entities. For water exemption requests the square foot of the landscape surrounding the facility must also be included.

\* Residential does not include hotels, motels and other similar businesses. These types of businesses must furnish a utility study which lists all taxable and non-taxable equipment.

- 4) If the meter for the utility exemption you are requesting is used for other than your exemption request, you must also provide all the other uses for that meter.
- 5) Include your federal Employer Identification Number (EIN) on your request.

### PROJECT EXEMPTION CERTIFICATE (PEC) ENTITY

K.A.R. 92-19-66e(n) provides that a PEC entity that fails to secure a timely PEC for a construction project may seek a refund of the Kansas sales tax that was paid or remitted by the project's general contractor and subcontractors on their materials, supplies, and labor charges for the project in question. To apply for a refund, complete and submit Form ST-21PEC. This form is available at: [ksrevenue.org](http://ksrevenue.org)

### MOTOR VEHICLE, BOAT, MOBILE HOME, AIRCRAFT

Complete Parts A, B, C and D of Form ST-21. The more detailed information that you can provide, the more quickly

we can process your request for refund.

#### Required Documentation:

- 1) Copy of Bill of Sale, invoice or copy of title showing vehicle transfer from original owner to you.
- 2) Copy of the Kansas sales tax receipt given to you by the County Treasurer when you registered your vehicle.
- 3) Detailed explanation of why you are requesting a refund (Part D of Form ST-21).

#### Tax was paid to another state.

- a) Proof of tax legally imposed and paid to another state.
- b) Copy of Bill of Sale or invoice.

#### Vehicle was returned to the seller or repossessed.

- a) Proof of buyback - canceled check, invoice (**TR-312**) or signed and dated Affidavit.
- b) Repossession Affidavit (**TR-84**), lien holder information.

#### Taxpayer is exempt from paying tax.

- a) Exemption Certificate.
- b) Copy of Kansas sales tax receipt from County Treasurer or Form ST-8 given to you by the dealer.

#### Trade-in or dealer discount, in house rebate or dealer was not deducted.

- a) Copy of bill of sale or invoice.
- b) Copy of Kansas sales tax receipt from County Treasurer.
- c) For isolated sale, completed (**TR-312**) form.

#### Non-taxable title transfer

- a) Description of type of exempt title transfer.
- b) Proof of exempt transfer.
  - Affidavit of Fact (**TR-12**) stating the property was received as a gift, etc.
  - Relationship affidavit (**TR-215**), if applicable.
  - Court documents showing divorce settlement.
  - Proof of 100% corporation transfer.

#### Boats, Jet Ski, Aircraft

- a) Proof of Isolated or Occasional Sale if you have purchased a previously owned boat, jet ski or aircraft (**TR-312**).
- b) Copy of sales tax receipt from County Treasurer.

#### Lemon Law

- a) Legible copy of the Bill of Sale, purchase order, or buyer's order.
- b) Copy of buyback letter from vehicle manufacturer.
- c) Copy of the check issued to customer for vehicle buyback.
- d) Receipt of vehicle mileage when returned to dealership, if one was issued.
- e) Copy of usage itemization provided by vehicle manufacturer, if one was issued.

#### Dealer to Dealer transaction

- a) Copy of Bill of Sale.
- b) Vehicle must be sold or transferred within 15 days of registration.







**PART E - ASSIGNMENT OF RIGHT TO REFUND**

**ASSIGNMENT OF RIGHT TO REFUND**

Pursuant to K.S.A. 79-3650(a)(4)

**Retailer assignment of right to allow purchaser/consumer to file refund request directly with the Kansas Department of Revenue**

- (1) My name is \_\_\_\_\_, and I am a duly authorized representative of \_\_\_\_\_ (the "Assignor/Retailer"). By executing this Assignment of Right to a Refund ("Assignment"), the Assignor/Retailer assigns all rights and interest to the tax refund herein described that the Assignor/Retailer may have to \_\_\_\_\_ (the "Assignee/Consumer"), subject to the limitation noted herein. The Assignee's/Consumer's federal Employer Identification Number (EIN) is \_\_\_\_\_.
- (2) The tax refund that is subject of this Assignment is described as follows:  
 Tax Type: \_\_\_\_\_ Period(s): \_\_\_\_\_  
 Requested Amount: \_\_\_\_\_  
 Transactions: \_\_\_\_\_ (Attach schedule if necessary)  
 Please explain other specific limitations: \_\_\_\_\_
- (3) The Assignor/Retailer agrees to provide to the Assignee/Consumer any information or documentation in their possession needed for submission to the Kansas Department of Revenue to support or prove the refund request. Assignor/Retailer waives confidentiality to the extent necessary for the Kansas Department of Revenue to verify the tax sought to be refunded was remitted to the Kansas Department of Revenue.
- (4) By executing this Assignment, the Assignor/Retailer affirms that the Assignor/Retailer remitted the tax sought to be refunded and has neither previously claimed a refund nor taken a credit on a return for taxes that are subject of this Assignment, and further affirms that the Assignor/Retailer will not claim a refund or a credit for those taxes in the future in accordance with K.S.A. 79-3615(j).
- (5) The Assignor/Retailer understands the Assignor/Retailer shall be subject to the penalties of K.S.A. 79-3615(h) for any false information provided in this statement. [\$500 to \$10,000 fine and one to six months imprisonment]

Assignor/Retailer Entity Name	Tax Account Number
Print or type the name of the person authorizing assignment	Relationship to Entity
Signature of person authorizing assignment	Date
Email address	Phone Number

**I certify under penalties of perjury that, to the best of my knowledge, all of the information and statements made in this Assignment of Right to Refund are true and correct.**

STATE OF KANSAS )  
 ) SS:  
 COUNTY OF \_\_\_\_\_ )

This Assignment of Right to Refund was acknowledged before me on \_\_\_\_\_, 20\_\_\_\_ by \_\_\_\_\_ as \_\_\_\_\_  
 Name of Assignor/Retailer and Official Capacity (officer, superintendent, business manager, etc.)

Notary Public: \_\_\_\_\_

My appointment expires: \_\_\_\_\_

**PART F - CLAIMANT / CONSUMER AFFIDAVIT**

**AFFIDAVIT**

This refund application is being submitted directly to the Kansas Department of Revenue without the participation of the retailer for the following reason:

- The retailer is no longer in business.
- The retailer has moved and the Consumer cannot locate the Retailer.
- The Consumer attempted in good faith to obtain a refund from the Retailer and provides documentation that the Retailer refused or is unable to refund the tax or did not act within 60 days of the date of the first refund request. "Good Faith" means that the consumer provided the retailer with all of the documentation and information needed to determine the validity of the refund request and has otherwise made a reasonable attempt to obtain the refund from the retailer. This includes making a reasonable attempt to find the correct address of the retailer. A mere request that a retailer agrees to allow the consumer to file a refund claim directly with the department, without completing the Assignment of Right to Refund form, shall not constitute a good faith attempt to obtain the refund from the retailer. (Retailers may be contacted.)

***A copy of the certified letter and mail receipt to the retailer must be attached to the refund request.***

On \_\_\_\_\_ the first refund request and required documents were sent to the retailer.  
(Date)

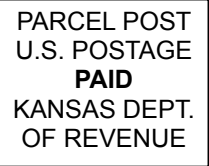
**I certify under penalties of perjury that, to the best of my knowledge, all of the information and statements made in this Affidavit are true and correct.**

STATE OF KANSAS )  
 ) SS:  
 COUNTY OF \_\_\_\_\_ )

SUBSCRIBED AND SWORN TO before me on \_\_\_\_\_, 20\_\_\_\_ by \_\_\_\_\_

Notary Public: \_\_\_\_\_

My appointment expires: \_\_\_\_\_



## TAXPAYER ASSISTANCE

This publication is a general guide and will not address every situation. If you have questions or need additional information, please contact us at:

Phone: 785-297-7108

Fax: 785-296-0531

Email: [KDOR\\_Audit.Funds@ks.gov](mailto:KDOR_Audit.Funds@ks.gov)

If you wish to visit with someone in person, please call 785-296-7108 to set up an appointment.

*Office hours are 8 a.m. to 4:45 p.m., Monday through Friday.*

## PUBLICATIONS

Below is a [list of publications available on the Kansas Department of Revenue's website](#). These publications contain instructions applicable to specific business industries and general information for all business owners.

- Publication KS-1216, Kansas Business Tax Application
- Publication KS-1510, Kansas Sales and Compensating Use Tax
- Publication KS-1515, Kansas Tax Calendar of Due Dates
- Publication KS-1520, Kansas Exemption Certificates
- Publication KS-1525, Kansas Sales and Use Tax for Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Sales and Use Tax for Motor Vehicle Transactions
- Publication KS-1527, Kansas Sales and Use Tax for Kansas Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes For Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Sales and Use Tax for the Agricultural Industry
- Publication KS-1560, Kansas Tax Guide for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales Tax Jurisdiction Code Booklet
- KW-100, Kansas Withholding Tax Guide

## STATE SMALL BUSINESS WORKSHOPS

As part of our commitment to provide tax assistance to the business community, Tax Specialists within the Kansas Department of Revenue conduct small business workshops on Kansas taxes at various locations throughout Kansas. Whether you are a new business owner, an existing business owner, or an accountant, these workshops will give you the tools and understanding necessary to make Kansas taxes easier and less time consuming for you. Topics covered include filing and reporting requirements and methods, what is taxable, what is exempt and how to work with the department in collecting and remitting Kansas taxes.

For a [schedule of our workshops, visit our website](#). Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).



Your suggestions and comments on this publication are important to us. Please address them to: Taxpayer Education, Kansas Department of Revenue, PO Box 3506, Topeka, KS 66601-3506 or call 785-296-1048.