

**Request for Tax Paid on Periods Audited for Sales and Use Taxes**

Use this form to request a refund of Minnesota sales, use, and/or local taxes assessed on a sales and use tax audit that has been paid in full. You must file the request within 3 and one half years from the date the tax was due, or one year from the date of an order assessing tax, whichever is later.

You must attach the Minnesota Department of Revenue Tax Order, Form ST310C, *Explanation of Adjustments*, and all audit schedules and exhibits.

**Step 1. Identify Your Business**

Business name			Minnesota Tax ID number	
Mailing address			Audit period	
			From	Through
City	State	ZIP code		
Main business address in Minnesota (if different from above)				
City	State	ZIP code		
Name of person to contact about this request	Title	Phone	Email	

**Refund amount you are requesting:**

Minnesota state sales tax of \$ \_\_\_\_\_ plus local taxes of \$ \_\_\_\_\_. **Total refund requested: \$ \_\_\_\_\_**

Date audit was paid \_\_\_\_\_ Was the audit assessment paid in full?  Yes  No

**Step 2. Reason For This Request**

Check the appropriate box below to indicate the reason for this request. You must provide documentation that was not present at the time of the audit to support your request. We may ask for additional documentation to process this request. If you fail to provide complete documentation, your request may be denied.

**Sales**

The sales were not taxable. *Provide fully completed exemption certificate(s) received from the purchaser.*

The sales were taxable. However, use tax was self-assessed and paid directly to the department by the purchaser. *Provide a signed statement from the purchaser with purchase dates, amounts, tax periods in which the tax was paid and the purchaser's Minnesota tax ID number.*

The sales were taxable. However, the purchaser was assessed use tax during an audit. *Provide a signed statement from the purchaser with the purchaser's Minnesota tax ID number and the period covered by audit.*

Other: \_\_\_\_\_ Explain: \_\_\_\_\_

**Purchases**

Purchase invoices showing that sales tax was paid were discovered after the time of the audit. *Provide copies of invoices arranged in date order.*

Other: \_\_\_\_\_ Explain: \_\_\_\_\_

**Signature**

*I declare that this form and supporting documentation is correct and complete to the best of my knowledge and belief. A request for refund filed by a corporation must bear the original signatures and titles of the officers having the authority to sign for the corporation.*

Signature of taxpayer or authorized representative	Title	Date	Phone
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Check here if Form REV184, *Power of Attorney*, is attached.

**Attach all required documentation and mail to:**

Minnesota Revenue, 525 Lake Avenue South, Suite 405, Duluth, MN 55802

**Or email this request and documentation to:** salesuse.claim@state.mn.us