

General Instructions
Arkansas – Claim for Refund
ARKANSAS STATE AND LOCAL SALES/USE TAXES

This packet may be used by a buyer or a seller to request a refund of state and local sales/use tax paid in error. Procedures and definitions used throughout this packet are in accordance with Arkansas Rule GR-81.1.

How to request a refund in Arkansas:

1. Refund Claims Made by Vendors. Taxes are paid to the state by a vendor. The vendor is requesting the refund from the state. The vendor is the claimant.

Documentation needed:

1. Section 1 and 2 of this packet. (Forms available at www.state.ar.us/salestax or by calling 501-682-7130).
2. Copies of all invoices included as part of the refund request, arranged in chronological order from the oldest invoice to the most recent.
3. A spreadsheet or detailed listing showing that tax was remitted to the State of Arkansas for all invoices that are included in this refund request.
4. Documentation to show that:
 - a. The vendor has borne the tax (i.e., the vendor did not collect the tax from the customer but did pay the tax to the state).
 - b. The vendor repaid the tax to the customer from whom the vendor collected the tax; or
 - c. The customer consents to refunding the tax to the vendor.
5. Any additional documentation that will assist DFA in verifying the refund claim.

2. Refund of Taxes Paid Directly to the State by the Purchaser. Taxes are paid directly to the state by a purchaser. The purchaser is requesting the refund from the state. The purchaser is the claimant.

Documentation needed:

1. Sections 1 and Section 2 of this packet
2. Copies of all invoices included as part of the refund request, arranged in chronological order from the oldest invoice to the most recent.
3. A spreadsheet or detailed listing showing that tax was remitted to the State of Arkansas for all invoices that are included in this refund request.
4. Any additional documentation that will assist DFA in verifying the refund claim.

3. Vendor Assignment Refund Claims. Taxes are paid to a vendor by a purchaser. The vendor is assigning the right to the refund to his customer. The purchaser is the claimant.

Documentation needed:

1. Sections 1, 2 and 3 of this packet.
2. Copies of all invoices included as part of the refund request, arranged in chronological order from the oldest invoice to the most recent.
3. If your claim for refund includes sales tax paid to more than one vendor, you must attach a separate Section 2 and a separate Section 3 for each vendor. Summarize your total refund claim in Section 1.
4. Each separate seller must Complete Section 2 of this packet (Column 12) and Section 3.
5. Any additional documentation that will assist DFA in verifying your request for a refund.

Note: All requests for refund must include adequate documentation to prove entitlement to the requested refund. Lack of adequate documentation will result in disallowance of the refund.

SECTION 1 – CLAIM INFORMATION (To Be Used by all Claimants)			
<i>PLEASE PRINT OR TYPE</i>			
Claimant's Name			Federal I.D. Number (FEIN)
Address			Social Security Number
City	State	Zip	Claimant's Sales/Use Tax Permit
Telephone Number Area Code () -	Best time to Call (Weekday, Daytime Hours)		
This refund is for Sales/Use tax paid during the period _____ to _____			
INDICATE THE TOTAL AMOUNT OF REFUND YOU ARE REQUESTING \$ _____			
Under penalties of law, I declare that the amount of sales or use tax for which I am submitting this claim for refund has NOT been refunded or credited to me by the Department or the seller to whom the tax was previously paid. I will immediately send payment for any such duplicate refund to the Arkansas Department of Finance & Administration; PO Box 1272, Little Rock, AR 72203-1272.			
Print Your Name			Title
Signature of Claimant or Authorized Representative			Date

- ❖ If your claim results from a vendor assignment and includes a refund of sales/use tax paid to more than one vendor, you must attach a separate Section 2 and a separate Section 3 for each vendor and summarize your total refund claim in Section 1. Each Separate vendor must complete Column 12 of Section 2 and Section 3.

Please Mail your Request for Refund to:

Arkansas Department of Finance and Administration
Sales Tax Refund Request
P.O. Box 8054 Room 1340
Little Rock, Arkansas 72203-8054

Questions:

Telephone: 501-682-7130
Fax: 501-682-7667
Website: www.state.ar.us/salestax

Specific Instructions Claim for Refund Section 2

This form is to be submitted in electronic format (Excel) unless the listing is less than 25 lines. If listing is less than 25 lines, the form may be submitted in paper format. This form can be located at: <http://www.state.ar.us/salestax>

If "paperless" invoice system exists between vendor and claimant, documents containing the information as requested in Columns 1 - 12 may be substituted.

Column 1: The date that appears on the invoice.

Column 2: Vendor name

Column 3: Invoice number that appears on the invoice.

Column 4: A brief description of the goods and/or services listed on the invoice.

Column 5: A detailed explanation of the item/service **and** what exemption is being claimed. Reference to an Arkansas code section or rule is not a sufficient explanation. The explanation should include sufficient factual information to fully describe the basis for the refund claim. If more room is needed, attach a separate sheet containing the explanation.

Column 6: The amount of the purchase for which a refund is being requested. If a refund is being requested on only a portion of the invoice, then only that portion should be listed here. If a discount was taken when the invoice was paid, only the amount actually paid may be refunded.

Column 7: The amount of state tax applicable to column 6.

Column 8: The amount of county tax (if any) applicable to column 6.

Column 9: The amount of city tax (if any) applicable to column 6.

Column 10: County Name (if applicable)

Column 11: City Name (if applicable)

Column 12: Month and Year of excise tax report on which tax was reported and paid. This column is to be completed by the purchaser if the request is for tax paid directly by the purchaser to the state. This column is to be completed by the vendor if the refund claim is being filed by the vendor or by the purchaser following an assignment of the refund claim by the vendor.

Refund Requests containing incomplete information or missing invoices will be denied and returned to Claimant.

Arkansas
Vendor Assignment of Right to Refund
Arkansas State Taxes, County Taxes and City Taxes

SECTION 3 – VENDOR (Seller) INSTRUCTIONS
This sections is to be completed by the Vendor
(Vendor – Please retain a copy for your records)

On the previous pages of this claim your customer has entered information concerning transactions for which they are claiming a refund of Sales/Use tax from the Arkansas Department of Finance & Administration. Please review Section 2. If you have not previously received or requested a refund of the sales or use tax listed on the schedule, and have not credited your customer for the tax, complete Column 12 of Section 2 and the information boxes below. Be sure to include the signature of an authorized representative of your company. Return Sections 2 and 3 to your customer. The statement below will be submitted to the Department of Finance & Administration along with your customer’s claim for refund.

Seller’s Legal Name	Seller’s Arkansas Sales/Use Tax Permit Number
Seller’s Business/Trade Name	
Seller’s Business Address	Telephone Number Area Code () -
Buyer’s Name	
<p>I declare under penalties of law that I have read and examined this document and attest to the fact that the items listed in the Schedule of Purchases in Section 2 were sold by me and that the proper sales/use tax and, where applicable, county and city tax, was charged, reported and remitted to the Arkansas Department of Finance & Administration. I, (the seller), have not requested a refund, taken credit on any sales/use tax return, and have not given the buyer credit for any sales/use tax listed on the Schedule of Purchases in Section 2 (Columns 7-9). I am authorized to sign this document.</p> <p>I further declare that I will not request a refund of tax for any other sales to this customer for any periods applicable to this claim, as set forth in Section 1.</p>	
Print Your Name	Title
Signature (Seller)	Date