



# Form TCR Sales Tax Refund Claim

			EC	RC
Federal Employer Identification Number (EIN)	Social Security number (SSN)	Permit number		
Name	Doing business as (DBA)			
Address	City	State	ZIP Code	
Contact name	Phone number			

## Details of Refund Claim

Check the box that best describes the reason for your refund request. Include copies of invoices or documents supporting this claim.

A.  Bad debts    B.  Bookkeeping errors    C.  Motor vehicle    D.  Other: \_\_\_\_\_

Description of Refund Claim	Tax Paid
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18. Total Refund Requested .....	

## Refund Claim

I request a sales tax refund for the reasons indicated above. If box C or D, is checked, I have requested a refund of these taxes from the seller and been denied. If the refund request is \$100 or more, I have attached either a letter from the seller refusing to refund tax or other proof that shows I can't get a refund from the seller.

**By signing this form, I certify** that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Authorized signature	Title	Date
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### General Information

Use Form TCR to claim a refund of Idaho sales or use tax.

- Enter your federal Employer Identification Number (EIN) if you're a sole proprietor (with employees), partnership, limited liability company, S-corporation, or corporation.
- Enter your Social Security number if you're an individual not in business, or if you're a sole proprietor. For sole proprietors, we require Social Security number even if you have a Federal Employer Identification Number (EIN).
- Enter your number if you have a withholding, sales or use tax permit number with the Idaho State Tax Commission.
- If you're an individual not in business or a sole proprietor, enter your legal name. If you're not an individual or a sole proprietor, enter the **exact** name of your business under which the Federal Employer Identification Number (EIN) was issued.
- If your business operates under a name other than your personal name or legal business name, enter its "doing business as" (DBA) name.
- Enter your mailing address, city, state, and zip code.
- Enter the name and telephone number of the person to be contacted for more information about your refund request. If this person isn't you, please include a Power of Attorney.

### Details of Refund Claim

Check the box that best describes the type of refund you are claiming. The Tax Commission will review all refund claims.

**Box A — Bad debts.** If you wrote off bad debts for sales tax, you can claim a refund or credit for them in the month you made the bad debt adjustment on your books, or you can make your claim within three years from the time you paid the tax to the Tax Commission. In the area marked "Description of Refund Claimed," you should include:

- Invoice number
- Invoice date
- Customer's name
- Amount of tax that's financed and was or will be written off as a bad debt on your income tax return
- Indicate the tax year of your income tax return on which the bad debt adjustment was or will be taken

Include copies of appropriate schedules, invoices and supporting documents showing the bad debt adjustment. For more information on bad debt, see *Idaho Sales & Use Tax Administrative Rule 63*.

**Box B — Bookkeeping errors.** If you have an invoice that shows the bookkeeping error, please include a copy of it. If you don't have an invoice of the error, please include copies of figures as reported and as they should have been reported. For more information, see *Idaho Sales & Use Tax Administrative Rule 117*.

**If you're a buyer who's applying for a refund for a motor vehicle or the category of "Other," you must first try to get a refund from the seller. If the refund request is \$100 or more, you may apply to the Tax Commission for a refund only if the seller refuses in writing to refund the tax, or you provide proof that you can't get the refund from the seller.**

**Box C — Motor vehicle.** If you paid tax in error on a motor vehicle or trailer purchase, check this box. Explain your request and include a copy of the receipt showing the tax you paid. Enclose any proof showing the tax wasn't due or, if you paid tax to another state, include proof of the tax payment.

**Box D — Other.** Include all documents that support your refund claim.

Enter the total amount of the refund you're requesting.

### Refund Claim

Sign and date this form. Remember to include any required documents.

**Mail form to:**  
Idaho State Tax Commission  
PO Box 36  
Boise, ID 83722-0410

### Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660  
Hearing impaired (TDD) (800) 377-3529

[tax.idaho.gov/contact](https://tax.idaho.gov/contact)