

Sales Tax Refund Claim Instructions

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

I. GENERAL INFORMATION

1. Enter your federal Employer Identification Number (EIN) if you're a sole proprietor (with employees), partnership, limited liability company, S-corporation, or corporation.

1a. 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 your Social Security number even if you have a federal Employer Identification Number (EIN).

2. Enter your number if you have a withholding, sales, or use tax permit number with the Idaho State Tax Commission.

3. 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.

3a. If your business operates under a name other than your personal name or legal business name, enter its "doing business as" (DBA) name.

4. Enter your mailing address.

5. Enter your city, state, and zip code.

6. Enter the name and telephone number of the person to be contacted for more information about your refund request. If this person is not you, please attach a Power of Attorney.

II. 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 the invoice number and date, customer's name, and amount of tax that's financed and was or will be written off as a bad debt on your income tax return. Also, 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 debts, see Idaho Sales & Use Tax Administrative Rule 63.

Box B - Bookkeeping errors: If you have an invoice that shows the bookkeeping error, please attach a copy of it. If you don't have an invoice of the error, please attach 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 attach 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, attach proof of the tax payment.

Box D - Other: Attach all documents that support your refund claim.

Enter the total amount of the refund you're requesting. Sign and date this form. Remember to attach any required documents.

If you need help with this form, call the Tax Commission at 334-7660 in the Boise area or (800) 972-7660 toll free.

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