

FORM REF-620 Instructions
Application for Refund of
Vermont Sales & Use Tax or Meals & Rooms Tax

General Information

Please print in **BLUE** or **BLACK** ink only.

TIME LIMITATION

Refunds of Sales and Use tax or Meals and Rooms tax may be requested within three years from the date the original return was due.

Vendors who write off uncollectible accounts on which sales tax had been reported may claim refunds within two years from the date the account is charged off their books.

EXPLANATION

Attach a full explanation which will allow the examiner to understand why the tax payment was in error. In the case of uncollectible accounts, give the reason (e.g. bankruptcy, disputed charge, etc.) that the account is uncollectible.

DOCUMENTATION

Enclose copies of invoices, exemption certificates, credit memoranda, etc., which document the erroneous payment. If the items included in the claim are voluminous, a columnar worksheet or schedule should be submitted showing all pertinent information from these documents. A typical schedule would show: identifying information (names, dates, invoice numbers, etc.), taxable and non-taxable amounts, Vermont tax charged or withheld, and description of the transaction. **Include copies of all documents. Refunds for sales tax must show proof that the tax has been refunded to customers.**

EXAMPLES

If the claim is for **uncollectible accounts**, show all transactions on the account beginning with the original charge. Show: sales amount, amount of sales tax charged, amount of any non-taxable charges, credits or debits applied to the account.

If a claim is based on **another tax paid** (Motor Vehicle Purchase and Use, or Motor Fuels), include documentation showing the other tax and the Vermont sales tax being paid on the same property.

Claims under 32 V.S.A. § 9746 for credit for **snowmobiles, motor boats, or vessels** require copies of the invoice or bill of sale showing the date, purchaser, address, and selling price of the property sold and similar documentation plus proof of sales tax payment for the replacement property.
