



Refund Checklist
(Vendor-Filed Claims)

The following documents must be supplied when a vendor files for a refund for sales or use tax billed to a customer:

Yes No N/A
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1. A completed Application for Sales and Use Tax Refund (Ohio form STAR). The original and one copy of the STAR must be provided. Only one set of back-up documents is needed.

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2. Copies of original invoices or similar documents

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3. Copies of credit memos, a statement from your customer stating that they agree to await reimbursement of the tax until final determination of the refund claim, or some other proof that the accounts receivable was adjusted for the tax or account activity.

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4. A computer disc containing a Microsoft Excel or Microsoft-compatible spreadsheet set up like the example in the instructions on the refund application for all claims containing 25 or more invoices. The spreadsheet must list every invoice separately and the total should equal the amount requested on the refund application.

Note: To expedite the refund process you may also supply a disc for claims containing less than 25 invoices, but it is not required.

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5. Copies of valid exemption certificates or letters of usage

Note: An exemption certificate is valid from the signature date forward. In order to establish exemption after-the-fact, a taxpayer must provide a letter of usage in which the item is fully described and the taxpayer's use of the item is fully described. A quote from statute or administrative rule will not meet the requirement.

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6. If you are amending your original return, proof must be provided of your original and amended figures for the period(s) referenced on the refund application. The proof may consist of sales journals, cash register receipts, summary reports or any other document used to prepare the tax return.

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7. If the invoices included with the refund request are for capitalized research and development equipment, you must prove that the equipment purchased is capitalized research and development equipment. Proof may consist of asset ledgers, depreciation schedules, etc.

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8. Copies of your accrual sheets for the periods referenced on the refund application, if you accrued tax on purchases in error.

Item 1 is mandatory for all refund applications submitted. Items 2-8 are only needed if applicable.

This list is general in nature. In the event additional information is needed, a request will be made to the proper party.