

Oklahoma Tax Commission
Oklahoma City, OK 73194



Application for Credit or Refund of State and Local Sales or Use Tax

NOTE: State law requires the State of Oklahoma to issue refunds via direct deposit. You will need to download and complete Form ARDD-100 Refund Direct Deposit found at tax.ok.gov. Mail Form ARDD-100 to the address listed on the form.

Type or Print

Name of Claimant	Federal I.D. or SSN	Permit Number (if registered vendor) or Account Number
Street Address	Telephone Number	Period Covered by Claim
City	State	ZIP
Name of Representative (provide Power of Attorney)		Credit Claimed
Street Address	Telephone Number	
City	State	ZIP

Give a full explanation below, including all facts on which your claim is based. Use additional sheets if necessary and submit all documents necessary to properly substantiate your claim. You may contact the credit/refund section at 405.521.3270.
Important: Refund claims without supporting documents cannot be approved. See the instructions on the back of this form for details regarding necessary documentation.

I, _____, the claimant named above, or partner, officer, or other authorized representative of such claimant do hereby make application for a refund and/or credit of sales or use tax, mandated by 68 Oklahoma Statutes, Section 227, and certify that all sales and use taxes, for which this claim is filed, have been remitted to the Oklahoma Tax Commission, and that this claim does not include any items for which refund or credit was previously received.

Signature	Title	Date
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See instructions on the back of this form.

Application for Credit or Refund of State and Local Sales or Use Tax Instructions

1. Instructions for claimants who do not hold Oklahoma permits.

- A. Claimant must complete all items on reverse side and accompanying supporting documentation must be present. Failure to complete all items on reverse side and or failure to supply required supporting documentation will result in a denial of refund request.
- B. Enter "casual" in space labeled "Permit Number (if registered vendor) or Account Number."
- C. Basis for the refund claim must be explained in detail and all documents necessary to substantiate it must be submitted. Photocopies are acceptable. Documents must be submitted in a format suitable to determine the correct amount of refund or credit.

2. Instructions for claimants who hold Oklahoma permits.

- A. Claimant must complete all items on reverse side and accompanying supporting documentation must be present. Failure to complete all items on reverse side and/or failure to supply required supporting documentation will result in a denial of refund request.
- B. If a portion of the claim is to be applied as a credit on a sales tax return, and the balance is requested as a refund, these amounts should be separately stated in the applicable box on the reverse side.
- C. Basis for the refund claim must be explained in detail and all documents necessary to substantiate it must be submitted. Photocopies are acceptable. Documents must be submitted in a format suitable to determine the correct amount of refund or credit.
- D. If the basis of a claim for credit or refund is that a customer has given you a resale permit in lieu of sales tax after you have remitted the tax with your return, you must submit the resale permit number and copies of the invoices and credit memoranda involved in the claim. In the event the customer originally paid you the tax and subsequently submitted a resale permit to you requesting a credit or refund of his sales tax, proof of repayment to the customer such as a copy of a cancelled check or credit memorandum should be submitted with your claim before credit or refund may be allowed.

3. When to file.

The application for credit or refund must be filed within 2 years from the date the tax was paid by the claimant. Failure to submit any of the substantiating documentation requested will result in the denial of the credit or refund application.

4. Examples of documentation.

- A. Copies of the original invoices on which the tax was originally charged
- B. Copies of canceled checks used to remit the tax paid to the Tax Commission
- C. Activity recaps and tax report preparation worksheets
- D. Resale permits, manufacturer's limited exemption numbers, and/or an explanation of exempt customers
- E. Copies of the credit memoranda or checks showing the tax collected and/or charged in error have been refunded to your customers