

Instructions

1. Lines 1 through 8 on the front of this application must be completed, if applicable. Please **type** or **print in ink**.
2. All lines in section 6 on the front of this application may **not** contain information. If figures need to be entered on more than one line, **two** refund applications must be submitted.
3. **THE ORIGINAL AND ONE COPY OF THE ST-AR MUST BE FILED. Only one set of backup documents is needed.** Please make a copy of the application for your records. **Mail to:**
Ohio Department of Taxation
Attn: Sales and Use Tax Refund Unit
P.O. Box 530
Columbus, OH 43216-0530
4. The following information must be supplied for **consumer-filed applications:**
 - a) Copies of invoices or similar documents for which a refund is being sought.
 - b) Proof of payment of the tax (e.g., cancelled checks) if the consumer paid the tax either to the vendor, seller or directly to the state.
 - c) The reason why the payment of the tax was illegal or erroneous. You must give a detailed description of how the subject item you purchased was used. References to the Ohio Revised Code or legal opinions alone are insufficient for purposes of this claim and will delay the processing of this application.
 - d) A listing set up like the table below listing every invoice included on the application for refund.*
5. The following information must be supplied for **vendor-filed applications:**
 - a) Copies of invoices or similar documents for which a refund is being sought.
 - b) If the tax was collected from a consumer, proof (e.g., cancelled checks) that the applicant has reimbursed the consumer for the amount of the refund claimed.
 - c) The reason why the payment of the tax was illegal or erroneous. If you were not provided with a properly completed exemption certificate prior to or at the time of sale, your customer must prepare, and you must attach to this refund claim, a detailed description of how the item sold was used. References to the Ohio Revised Code or legal opinions alone are insufficient for purposes of this claim and will delay the processing of this application.
 - d) A listing set up like the table below listing every invoice included on the application for refund.*

Name and Address of Purchaser or Supplier	Item Sold/ Purchased	Date of Sale/Purchase	Invoice Number	Amount of Sale/Purchase Subject to Tax	Amount of Tax	Period and County # Where Tax Was Remitted	Detailed Statement of Usage (Note: A statutory reason will not suffice.)
*A disk or CD-ROM containing a Microsoft Excel spreadsheet is required for all claims containing 25 or more invoices. To expedite the refund process, a disk or CD-ROM may also be supplied for those claims containing less than 25 invoices, but it is not required.							

6. This application must be filed in accordance with Ohio Revised Code sections 5739.07 and 5741.10 and must be filed within four years from the date of the erroneous payment of the tax. If you choose to have someone else represent you for this refund, you must complete section 8 on the front of the application or submit a Power of Attorney or State of Ohio form TBOR-1.
7. When a refund is granted under O.R.C. section 5739.07 or 5741.10, it shall include interest thereon as provided by O.R.C. section 5739.132.
8. In the event that any person/entity entitled to a refund is indebted to the State of Ohio, the amount of such indebtedness that is due and payable shall be certified to the Auditor of State by the Tax Commissioner, along with their determination upon the application for refund. A warrant, up to the amount of any indebtedness, shall be drawn payable to the Ohio Treasurer of State in satisfaction of the amount due the state as authorized in O.R.C. sections 5739.072 and 5741.101. Any excess of such indebtedness shall be drawn payable to the applicant.