



Claim for Tax Paid on Periods Audited for Sales and Use Taxes

Use this form to file a claim for refund of Minnesota sales, use and/or local taxes assessed on a sales and use tax audit that has been paid in full. The refund claim must be filed within 3½ years from the date the tax was due or one year from the date of an order assessing tax, whichever is later.

You must attach Form DOR51, *Consent to Change Sales and Use Tax*, or Form ST300, *Notice of Change in Sales and Use Tax*, including Form ST310C, *Explanation of Adjustments*, and all audit schedules and exhibits.

Step 1. Identify your business

Business name			Minnesota tax ID number	
Mailing address			Audit period	
			From	Through
City	State	Zip code		
Main business address in Minnesota (if different from above)				
City	State	Zip code		
Name of person to contact about this claim	Title	Phone	E-mail	

Step 1

Refund amount you are claiming:

Minnesota state sales tax of \$_____ plus local taxes of \$_____. **Total refund claimed: \$_____**

Date audit was paid _____ Was the audit assessment paid in full? Yes No

Step 2. Reason you are making this claim.

Check the appropriate box below to indicate the reason you are filing this claim. You must provide documentation that was not present at the time of the audit to support your claim. We may request additional documentation to process this claim. If you fail to provide complete documentation, your claim may be denied.

Sales

- The sales were not taxable. *Provide fully completed exemption certificate(s) received from the purchaser.*
- The sales were taxable. However, use tax was self-assessed and paid directly to the department by the purchaser. *Provide a signed statement from the purchaser with purchase dates, amounts, tax periods in which the tax was paid and the purchaser's Minnesota tax ID number.*
- The sales were taxable. However, the purchaser was assessed use tax during an audit. *Provide a signed statement from the purchaser with the purchaser's Minnesota tax ID number and the period covered by audit.*
- Other: _____ Explain: _____

Purchases

- Purchase invoices showing that sales tax was paid were discovered after the time of the audit. *Provide copies of invoices arranged in date order.*
- Other: _____ Explain: _____

Step 2

I (We) declare under the penalties of criminal liability for willfully making a false claim that this claim has been examined, and, to the best of my (our) knowledge and belief, is true and complete. (A claim filed by a corporation must bear the original signature and title of the officer having the authority to sign for the corporation.)

Signature of taxpayer or authorized representative	Title	Date	Phone
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Check here if Form REV184, *Power of Attorney*, is attached.

Attach all required documentation and mail to:

Claims Unit, Minnesota Revenue, 525 Lake Avenue South, Suite 405, Duluth, MN 55802

Or email this claim and documentation to: salesuse.claim@state.mn.us

Signature