

## Instructions for Claim for Refund of Tax Paid to Vendors DR 0137B (Do not use for income tax refund)

**Please Note: Failure to complete this form and submit all supporting documentation may cause the amount of the refund to be reduced or denied.**

This claim for refund form is to be used only for sales or retailer's use taxes collected in error by a store or vendor. **Do not use this application for income tax or severance refunds.** For a refund of fees, wage withholding, sales, consumer use or other taxes remitted by you or your business organization directly to the Colorado Department of Revenue please use the **Claim for Refund Form** (DR0137).

Before submitting a claim for refund to the department, you must first request a refund from the store or vendor from which you purchased the product.

You must file a separate claim for **each** store or vendor and submit claims by exemption type.

Use this form to request a refund as soon as possible after you realize that you are due a refund and are unable to obtain a refund from the store or vendor.

If you are submitting this claim for a third party, please include a Colorado Power of Attorney form (DR0145) available at [www.TaxColorado.com](http://www.TaxColorado.com)

### Instructions

Complete all lines on the Claim for Refund form.

**Type of Exemption:** Claims should be submitted by exemption type, if there are multiple purchases that are being submitted for different exemptions. For example, Taxpayer ABC has paid tax in error to vendor 1 for non-taxable services and tax in error to vendor 2 for exempt machinery. Two claims should be submitted. One claim for non-taxable services and one for exempt machinery.

### Total Sales or Use Tax paid during the Period Covered

Enter the TOTAL amount of sales or use tax paid to ALL vendors during the period covered. The period covered includes the calendar month(s) of when the purchases were made.

For example, if you are requesting a refund for purchases made on July 1, July 21, August 9, and September 1, the period covered is the calendar months of July, August and September. You would add the total sales or use tax paid on ALL purchases between July 1 and September 30.

**Reason:** A brief description of why the refund is being requested is required even if you are attaching a letter explaining the refund request in detail.

### Spreadsheet

**Note:** To reduce errors and for faster processing, electronic spreadsheets are preferred (CD or USB).

You must complete the attached or similar spreadsheet that includes all applicable columns as listed with your claim. Include store or vendor's name, address including street, city, and state (on second page of form), Federal Employer Identification Number (FEIN), Vendor's Sales Tax License or Account Number date of invoice or purchase, invoice number, amount of sale before taxes, amount of refund being claimed by tax type (State, Special District [RTD/CD, FD or RTA], City, and County).

It should also include 3 separate columns for the purchase.

- 1) A brief description of the item or service
- 2) Explanation how the item or service is used
- 3) How item or service qualifies for the exemption claimed. *(A general reference to a statute, vendor, case, or reference to the exemption type are not sufficient)*

### Interest

If this refund qualifies for interest please provide the interest calculation in the claim and an explanation of how the refund qualifies for interest. See FYI Sales 90 for more information.

### Submitting your Claim

**Failure to complete this form and submit all supporting documentation, may cause the amount of the refund to be reduced or denied.**

Prior to submission verify:

- All applicable boxes are completed on form.
- Spreadsheet is included (electronic preferred)
- Invoices, receipts, purchase agreements are attached
- Enterprise Zone Administrator's confirmation or certificate (for verification of location within enterprise zone) is attached (if applicable)
- Supporting exemption form or certificate:
  - DR 1191's, DR 1192, DR 1369, DR 1666, DR 0563, tax exempt license or certificate etc. is attached (if applicable)
- Proof of payment (if applicable)
- Other- Any other supporting documentation to support the claim.

Mail your completed application and supporting documentation to:

Colorado Department of Revenue  
Business Tax Accounting Room 208  
P.O. Box 17087  
Denver, CO 80217-0087

## Claim for Refund of Tax Paid to Vendors (Do not use for income tax refund)

<b>Refund to be made payable to, and mailed to:</b>				
Taxpayer's Last Name or Business Name		First Name	Middle Initial	SSN
Taxpayer (DBA)			FEIN	
Mailing Address		City	State	Zip
<b>Claim Information:</b>				
Store or Vendor Name		Vendor's FEIN	Type of Tax	Date(s) of purchase(s) (mm/dd/yy)
Original Amount of Tax Paid		Correct Amount	Refund Requested	
Type of Exemption		Total Sales or Use Tax Paid during the Period Covered (See instructions)		
Reason (Explain below <i>and</i> on a separate sheet of paper if needed). All supporting documentation must be attached.				
<p>I declare under penalty of perjury in the second degree that this claim including all attachments is to the best of my knowledge true and correct. I further understand that the claim and documentation may be subject to the same verification process used by the Department of Revenue in auditing other taxes for three years from the date of payment of the claim. § [13-80-101(1)(m) C.R.S.]</p>				
Taxpayer Signature (this line must be signed by an individual, officer, partner, or owner of the firm claiming the refund)			Phone Number (    )	
Print name of signor above		Title	Date	
Signature of Preparer (if other than taxpayer)			Date	
Name of Firm			Phone Number (    )	
<b>For Departmental Use Only. Do not write in this section.</b>				

## DR 0137B Claim for Refund of Sales or Use Tax Overpayment Spreadsheet

Taxpayer's Name							Account Number/FEIN/SSN			
Store Name (Only one vendor per sheet)										
Store's Address						City			State	ZIP
Store Number (if available) Where Product Was Purchased										
Vendor's Sales Tax License or Account Number					Vendor's FEIN (if known)			Type of Tax		Type of Exemption
Date of Purchase	Invoice Number	Amount of Sale Pretax	State Sales/Use Tax	County Sales/Use Tax	City Sales/Use Tax	Special District Sales/Use Tax	Description of item or service	Explanation how item or service is used	How item or service qualifies for the exemption claimed.	
<b>Total Tax</b>		\$	\$	\$	\$	\$				