

Idaho State Tax Commission
SALES TAX REFUND CLAIM

TCR

Please read instructions on back before proceeding.

Please do not write in this space

E.C.

R.C.

I. GENERAL INFORMATION

1. Federal employer ID number

1a. Social security number

2. Permit number

3. Full legal name for income tax or Secretary of State purposes

3a. Doing business as (DBA name)

4. Mailing address

5. City

State

Zip

6. Name of person to contact

Telephone number

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II. DETAILS OF REFUND CLAIM

Check the box that best describes the reason for your refund request. Attach copies of invoices or documents supporting this claim.

A. Bad debts

B. Bookkeeping errors

C. Motor vehicle

D. Other

Description of Refund Claimed

Tax Paid

Total Refund Requested:

III. REFUND CLAIM

I request a sales tax refund for the reasons indicated. I have NOT received a refund of these taxes from the seller and have attached all supporting documentation.

I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that if I falsify this form, I may be subject to criminal prosecution.

Authorized signature

Title

Date

Anyone entitled to a refund of Idaho sales or use tax may use this form.

I. GENERAL INFORMATION

1. Enter your Federal Employer Identification Number (EIN) if you are a sole proprietor (with employees), partnership, S-corporation or corporation.
 - 1a. Enter your Social Security Number if you are an individual not in business or if you are a sole proprietor. Your Social Security Number is required if you are a sole proprietor even if you have a Federal Employer Identification Number (EIN).
2. Enter your number if you have a withholding, sales or use tax permit number with the State Tax Commission.
3. If you are an individual not in business or a sole proprietor, enter your full legal name. If the business is other than a sole proprietorship, enter the EXACT name of the business to which the Federal Employer Identification Number (EIN) was issued.
 - 3a. If your business operates under a name other than your personal name or legal business name, enter its DBA, "Doing Business As," name here.
4. Enter your mailing address.
5. Enter your city, state and zip code.
6. Enter the name and telephone number of the person who can be contacted for further information about your refund request.

II. DETAILS OF REFUND CLAIM

Check the box that best describes the type of refund you are claiming.

Box A - Bad debts - If you wrote off bad debts for sales tax on your income tax return, you may claim a refund or credit for the bad debts. You may take this adjustment on line 7 of your sales tax return (Form 850) in

the month following the filing of your income tax return, or you may make your claim anytime in the next three years. If you claim a refund on line 7, enclose a completed form TCR (Sales Tax Refund Claim) with your sales tax return. In the area marked "Description of Refund Claimed," you should include the invoice number, invoice date, customer's name and amount of tax written off as a bad debt. Also, indicate the tax year and filing date of your income tax return on which the bad debt adjustment was taken. Include a copy of the appropriate schedule showing the bad debt adjustment. For more information, see sales tax Rule 35.01.02063.

Box B - Bookkeeping errors - The information necessary to grant your refund depends on the nature of the error. If specific customers and invoices were involved, please attach copies of invoices. If the error did not involve specific invoices, please attach copies of figures as reported and as they should have been reported. For more information, see sales tax Rule 35.01.02117.

Buyers who are applying for a refund for a motor vehicle or the category of "Other" must first try to obtain a refund from the seller. Only if the seller refuses in writing to refund the tax, or the buyer establishes to the satisfaction of the Tax Commission that he is unable to obtain the refund from the seller, may the buyer apply to the Tax Commission for a refund.

Box C - Motor vehicle - If you have paid tax in error on a motor vehicle or trailer, check this box. Explain your request and attach a copy of the receipt showing tax paid. Enclose any evidence showing the tax was not due or, if you have paid tax to another state, attach evidence of the tax payment.

Box D - Other - Attach all documentation that supports your refund claim.

Enter the total amount of the refund you are requesting. Sign and date this form. Remember to attach any required documents.

If you need help with this form, contact any Tax Commission Office.

Boise	(208) 334-7660
Coeur d'Alene	(208) 769-1500
Idaho Falls	(208) 525-7116
Lewiston	(208) 799-3491
Pocatello	(208) 236-6244
Twin Falls	(208) 736-3040

Mail to: Idaho State Tax Commission
P.O. Box 36
Boise, Idaho 83722-0410