

## APPLICATION FOR REFUND OF SALES AND USE TAX

**Purpose:** Use this form to request a refund for an erroneous Sales and Use Tax (SUT) fee that was paid to DMV. Applications must be submitted within 3 years of the date that the erroneous payment was made to DMV.

**Instructions:** Complete form and attach supporting documents. All documents must be original and signed by all owners. Submit to any DMV Customer Service Center or mail to Titling Work Center at the above address.

### APPLICABLE REASONS FOR REFUND

1. You paid SUT based on an incorrect vehicle sales price. Attach proof that you paid a lower price, along with all supporting documents. Acceptable verification documents include: Vehicle Price Certification (SUT 1), Affidavit of Vehicle Purchase Price (SUT 1A), Buyer's Order, Notarized Bill of Sale or any other original document(s) not listed above that support(s) the sales price.
2. You paid SUT on the vehicle in another state. Attach written evidence of the payment from that state as well as proof of titling or registration in that state. A receipt from the state that lists the specific fees paid is acceptable proof.
3. You are requesting a refund under the Virginia Motor Vehicle Warranty Enforcement Act (VMVWEA), the Virginia "lemon law". Attach a written statement (on company letterhead) from the manufacturer or franchised dealer specifically stating that the vehicle was returned under the VMVWEA. Dealer applicants attach a list of the vehicles that were returned under the VMVWEA for the same business name. Vehicles re-purchased due to any reason other than the VMVWEA are not acceptable.
4. You are requesting a refund because of a lease buy-out. Include proof that the lessee paid all SUT prior to the lease buyout date. Also submit a copy of the lease that shows full payment of the SUT on or before the lease buyout date. Dealer applicants also attach a statement or receipt (signed by the customer) verifying that you have refunded the SUT to the customer.
5. You erroneously titled a vehicle. Submit titling documentation and notarized statements from the dealer and the customer(s) stating that the vehicle identification information provided for titling purposes was incorrect.
6. FOR DEALERS ONLY: An on-line dealer paid SUT twice on the same vehicle. Submit documentation from the appropriate online dealer vendor showing SUT was deducted twice or submit the online dealer vendor documentation with the DMV Customer Service Center receipt showing payment of SUT.
7. SUT paid on a vehicle purchased to be owned and used primarily by or for a disabled veteran that has a 100% service connected, permanent, and total disability. Any such motor vehicle owned by a married person may qualify if either spouse is a veteran who has a 100% service connected, permanent, and total disability and the vehicle is used primarily for that veteran. Attach proof of the 100% service connected, permanent, and total disability. Submit VSA 54 or copy of benefits letter stating 100% service connected, permanent, and total disability.

### VEHICLE INFORMATION

VEHICLE IDENTIFICATION NUMBER (VIN)	TITLE NUMBER	MAKE	YEAR
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### APPLICANT INFORMATION

COMPANY NAME OR OWNER FULL LEGAL NAME (last)				(first)	(middle)
ADDRESS			CITY	STATE	ZIP CODE
TELEPHONE NUMBER	EMPLOYER ID NUMBER OR SOCIAL SECURITY NUMBER *	DEALER CHECK ONE <input type="checkbox"/> Franchise Dealer <input type="checkbox"/> Independent Dealer			

### REFUND REQUEST INFORMATION (All applicants must complete this section)

Explain in detail why you are applying for a refund. (If more space is needed, use the reverse of this form or attach additional sheet(s))

### CERTIFICATION AND SIGNATURES

I/we certify and affirm that all information presented in this form is true and correct, that any documents I/we have presented to DMV are genuine, and that the information included in all supporting documentation is true and accurate. I/we make this certification and affirmation under penalty of perjury and I/we understand that knowingly making a false statement or representation on this form is a criminal violation.

APPLICANT NAME (print)	APPLICANT SIGNATURE	DATE (mm/dd/yyyy)
CO-OWNER NAME (print)	CO-OWNER SIGNATURE	DATE (mm/dd/yyyy)

### DMV OFFICE USE ONLY

REFUND CODE	REVENUE CODE	DATE PAID	AMOUNT PAID	REFUND AMOUNT	CSR/AGENCY STAMP
AUTHORIZED SIGNATURE					

\* In accordance with Virginia Code §§ 2.2-803, 2.2-4807, and 58.1-520 et seq., the State Comptroller requires that the information requested on this application, including your social security number, be collected for debt set off collection purposes.