

**FORM REF-620 Instructions**  
**Application for Refund of**  
**Vermont Sales and Use Tax, Meals and Rooms Tax, or Local Option Tax**

**General Information**

Please print in **BLUE** or **BLACK** ink only.

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**GENERAL INFORMATION**

This form may be used by individuals or businesses to request a refund of Sales Tax, Meals and Rooms Tax, or Local Option Taxes. Businesses should use this form to request a refund of tax that was paid in error or tax that was collected in error, remitted to the Department and then refunded to the customer. Individuals should use this form when they are incorrectly charged tax from a vendor and cannot receive a refund directly from that vendor.

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**TIME LIMITATION**

You may request a refund of Sales and Use, Meals and Rooms, or Local Option Tax within three years of the date the original return was due. If you are requesting a refund of tax paid on items you purchased, you may request a refund within three years of the original purchase date. Vendors who write off uncollectible accounts on which sales tax had been reported and paid to the Department may claim refunds within two years from the date the account is charged off their books.

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**EXPLANATION**

Attach an explanation of the reason you are requesting a refund (e.g., Local Option Tax was charged in error. The sale did not take place in a Local Option Tax town.) If you are requesting a refund of tax paid on uncollectible accounts, state the reason (e.g., bankruptcy, disputed charge, etc.) that the account is uncollectible.

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**DOCUMENTATION**

You may enclose copies of invoices, exemption certificates, etc., which document the erroneous payment. If there are a large number of items included in the claim, you can submit a columnar worksheet or schedule showing all pertinent information from these documents. A typical schedule would show: identifying information (names, dates, invoice numbers, etc.), taxable and non-taxable amounts, Vermont tax charged or withheld, and a description of the transaction. If you are requesting a refund for sales tax collected and paid, you must attach proof that the tax has been refunded to customers.

If the claim is for uncollectible accounts, show all transactions on the account beginning with the original charge. Include the sales amount, the amount of sales tax charged, and the amount of any non-taxable charges, credits or debits applied to the account. You should include verification of the bad debt expense charge.

If a claim is based on another tax paid (Motor Vehicle Purchase and Use, or Motor Fuels), include documentation showing the other tax and the Vermont sales tax being paid on the same property.

Claims submitted under 32 V.S.A. § 9746 for credit for snowmobiles, motor boats, or vessels require copies of the invoice or bill of sale showing the date, purchaser, address, and selling price of the property sold and similar documentation plus proof of sales tax payment for the replacement property.