



Application for Credit or Refund of Sales or Use Tax

Do not use this form to apply for the new Qualified Empire Zone Enterprise (QEZE) refund or credit for purchases on or after September 1, 2009 (see *instructions*).

Type or Print

Claimant's name		Telephone number ()	Vendor identification number (if registered) or social security number	
Claimant's mailing address (number and street or rural route)			Period covered by claim/date(s) of purchase	
City	State	ZIP code	Refund claimed \$	
Representative's name (if any); see instructions on back		Telephone number ()	Credit claimed \$	
Representative's mailing address (number and street or rural route)			If credit shown above has already been claimed on a return, indicate	
City	State	ZIP code	Period _____	

Give a full explanation of your claim below, including all facts on which your claim is based, along with copies of all substantiating documentation. Use additional sheets if necessary (see *instructions*). **Note: Refund claims without supporting documents or the proper signature(s) required below cannot be processed and will be returned to the claimant or to the claimant's designated representative.**

If the supporting documents do not show the vendor's name and address, enter that information below:

Vendor's name	Vendor's mailing address (number and street or rural route)	City	State	ZIP code
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If the location of the transaction was different from the vendor's place of business as shown above or in supporting documents, enter the place of delivery below:

Number and street or rural route	City	State	ZIP code
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I certify that the above statements, and any documents provided to substantiate the claimed credit or refund, are true and correct. All of the tax for which this claim is filed has been paid, and no portion has been previously refunded or credited to the applicant by any person required to collect tax; or, if the claim for credit or refund is made by a person required to collect tax, that the amount claimed has previously been refunded to the appropriate purchaser. I further certify that no amount claimed has previously been subject to a credit or refund. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of the refund claimed or the accuracy of any information provided with this claim.

Claimant's signature	Claimant's title	Date
Representative's signature (if any)	Employer identification number or social security number	Date

See instructions on the back of this form. Mail this form to:

**NYS TAX DEPARTMENT
TDAB - SALES TAX REFUNDS
W A HARRIMAN CAMPUS
ALBANY NY 12227**

Instructions

Qualified Empire Zone Enterprise (QEZE)

Do not use Form AU-11 to apply for the new QEZE refund or credit provided by Tax Law section 1119(d), effective for purchases made on or after September 1, 2009. We are developing a new QEZE refund form, to be available later in 2009. The Tax Department is prohibited from approving or paying these refunds or credits until January 2, 2010.

Note: You may still use Form AU-11 to claim a refund or credit for qualifying QEZE purchases made **before** September 1, 2009, and to claim a refund under Tax Law section 1119(a)(6) for tax paid on building materials used in construction, expansion, or rehabilitation of real property located in an Empire Zone.

Instructions for claimants not registered with the Department of Taxation and Finance

- Complete all items on the front.
- Enter the date of purchase in the space labeled *Period covered by claim/date(s) of purchase*.
- Explain the basis for the refund claim in detail and send all documents necessary to substantiate it (e.g., invoices, receipts, proof of payment of tax, etc.). Photocopies are acceptable. Failure to send any required documents will result in the return of the credit or refund application. Submit documents in a format suitable to determine the correct amount of refund or credit.
- All documentation **for purchases on behalf of an organization, business, or for a business purpose** must clearly identify the purchaser. Cash receipts, register tapes, or other forms of receipts or invoices that do not identify the purchaser may not be accepted.
- If you are claiming a refund for sales tax because you are an exempt organization, you must attach a copy of your New York State exempt organization certificate. If you do not have exempt status in New York State, you must contact the Business Tax Information Center for an application (see *Need Help?* below).

Instructions for claimants who are registered with the Department of Taxation and Finance

- Complete all items on the front.
- If a portion of the claim is to be applied as a credit on a tax return and the balance is requested as a refund, state these amounts separately in the applicable box on the front.
- Explain the basis for the refund claim in detail and send all documents necessary to substantiate it (e.g., invoices, exemption certificates, credit memoranda, etc.). Photocopies are acceptable. Failure to send any required documents will result in the return of the credit or refund application. Submit documents in a format suitable to determine the correct amount of refund or credit.
- All documentation must clearly identify the purchaser. Cash receipts, register tapes, or other forms of receipts or invoices that do not identify the purchaser may not be accepted.
- If the invoices and credit memoranda to be submitted are voluminous, you may submit a summary in table form or schedule. The summary or schedule should contain all pertinent information concerning these documents, such as invoice number, date of invoice, name of purchaser or supplier, item sold or purchased, amount of invoice excluding tax, amount of tax billed, taxing jurisdiction where sale or purchase was made, and the reason the claimant is entitled to a credit or refund.
A sampling of documents may be requested to verify any summary submitted. Submit documents in a format suitable to determine the correct amount of credit or refund.
- If the basis of a claim for credit or refund is that a customer gave you an exemption certificate after you remitted the tax with your return, you must send copies of the exemption certificates, invoices, and credit memoranda involved in the claim. If your customer originally paid you sales or use tax and subsequently

submitted an exemption certificate requesting a credit or refund of the sales or use tax, you must include with your claim proof of repayment of the tax to the customer, such as a copy of the canceled check.

Contractors — A contractor claiming a credit or refund for sales or use tax paid on a purchase of certain tangible personal property must send, for each transaction, a summary in table form detailing specific information. This refers to tangible personal property that (1) became a physical component part of the property upon which a taxable service, such as a repair, was performed or (2) was resold by way of a retail sale. The information to be reported on each summary must include date of sale, name of customer, locality, amount of invoice (excluding sales tax), tax collected, cost of materials used, tax paid on materials that qualify for the credit or refund, and a description of these materials. **A sampling of documents may be requested to verify any summary submitted.**

Interest — Generally, you will not be entitled to interest if we process your claim for refund or credit within three months of the date we receive it. If we don't process your claim within three months, you may be entitled to interest, provided you file your Form AU-11 in processible form. If we determine you are entitled to interest, we will calculate it from the date you filed your Form AU-11.

Representative — When the representative listed is not the claimant (or the owner, partner or an officer of the business listed as the claimant), he/she must file a properly completed Form POA-1, *Power of Attorney*, authorizing him/her to act on the claimant's behalf and to receive information pertaining to the application for credit or refund.

When to file

Sales and/or use tax — File the application for credit or refund within three years after the date the tax was payable to the Commissioner of Taxation and Finance.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).





This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

	Internet access: www.nystax.gov (for information, forms, and publications)	
	Fax-on-demand forms:	1 800 748-3676
	Sales Tax Information Center:	(518) 485-2889
	In-state callers without free long distance:	1 800 698-2909
	To order forms and publications:	(518) 457-5431
	In-state callers without free long distance:	1 800 462-8100
	Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY):	1 800 634-2110