



MISSOURI DEPARTMENT OF REVENUE
 TAXATION DIVISION
 P.O. BOX 3350, JEFFERSON CITY, MO 65105-3350
 (573) 751-4792; e-mail: refund@dor.mo.gov

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| FORM 426 (REV. 10-2008) |
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MOTOR VEHICLE REFUND REQUEST APPLICATION

Refunds cannot be processed without complete information.

CLAIMANT

| | | | |
|-------------------------|-------|--------------------------------------|--|
| CLAIMANT'S NAME (PRINT) | | CLAIMANT'S SIGNATURE | |
| MAILING ADDRESS | | PHONE NUMBER (____) _____ - _____ | |
| CITY | STATE | ZIP CODE _____ | |

REFUND REQUEST

I am requesting a refund in the amount of:
(optional) \$ _____.

To ensure your refund can be processed in a timely manner, please review the frequently asked questions on the back of this form and check the box below that applies to you.

If you purchased or contracted to purchase a motor vehicle/boat/outboard motor/trailer and sold a different motor vehicle/boat/outboard motor/trailer within 180 days before or after the purchase, please submit the following information:

a) Refund Request Application--properly completed and signed.
 b) Missouri Title Receipt--a clear copy for the motor vehicle/boat/outboard motor/trailer that was purchased showing taxes and fees paid.
 c) Bill of sale or Notice of Sale--properly completed and signed for the unit that was sold.

If you have experienced a total loss and after the date of the total loss you purchased or contracted to purchase a replacement motor vehicle/boat/outboard motor/trailer and that purchase occurred within 180 days after date of total loss payment from the insurance company, please submit the following information:

a) Refund Request Application--properly completed and signed.
 b) Missouri Title Receipt--a clear copy for the motor vehicle/boat/outboard motor/trailer purchased showing taxes and fees paid.
 c) Notarized total loss affidavit from the insurance company--properly completed, signed, and notarized or if uninsured or liability insurance only, provide two appraisals and a copy of the police report.

If you have been overcharged on your local tax rate, please submit the following:

a) Refund Request Application--properly completed and signed.
 b) Clear copy of Missouri Title Receipt--showing the overcharge.
 c) Clear copy of Tax Waiver, a statement from the county collector, or a personal property tax receipt--verifying the address indicated on the Missouri Title Receipt.

If you have returned a motor vehicle/boat/outboard motor/trailer to a dealer within 60 days from the date of purchase, please submit the following:


a) Refund Request Application--properly completed and signed.
 b) Non-interest statement from the lienholder (if you have a lienholder).
 c) Statement from the seller/dealer indicating the sale was rescinded--includes date the motor vehicle/boat/outboard motor/trailer was returned, and the amount of the purchase price returned to the buyer and reason why the item was returned.
 d) Copy of the Missouri Title Receipt.

For all other requests for refunds, please submit a detailed explanation and a clear copy of the receipt reflecting the overcharge.

SIGNATURE

I declare this claim and any attached information supporting the claim is true, complete, and correct.

APPLICANT'S SIGNATURE



DEPARTMENT USE ONLY

Analysis of denial

You have the right to appeal any amount denied. See reverse side for appeal procedures.
Note: Frequently Asked Questions are on the back.

MAIL REFUND REQUESTS TO:

**Missouri Department of Revenue
Taxation Division
P.O. Box 3350, Jefferson City, Missouri 65105-3350
Questions should be referred to (573) 751-4792**

Statute of Limitations: A claim for taxes must be filed within three years from date of overpayment. A claim for fees must be filed within two years. A claim for a rescinded sale must be filed within one year.

Frequently Asked Questions

- 1) *If I decide to sell my motor vehicle/boat/outboard motor/trailer to another person rather than use it as a trade-in when I purchase a replacement, am I entitled to receive a sales tax credit based upon the sales price of my original motor vehicle/boat/outboard motor/trailer?***

You are entitled to receive a sales tax credit based upon the sales price of your original motor vehicle/boat/outboard motor/trailer if you purchase a replacement within 180 days before or after the date of sale of your original motor vehicle/boat/outboard motor/trailer. The sales tax credit cannot exceed the sales tax due on the purchase price of the replacement motor vehicle/boat/outboard motor/trailer.
- 2) *How may I claim my sales tax credit for my original motor vehicle/boat/outboard motor/trailer when I sell it to another person and purchase a replacement rather than use it as a trade-in for a replacement?***

If you sell your original motor vehicle/boat/outboard motor/trailer within 180 days before you purchase your replacement, you may present the license bureau office with a copy of your bill of sale for the original motor vehicle/boat/outboard motor/trailer. You will be given credit against the sales tax due on the replacement motor vehicle/boat/outboard motor/trailer. If you sell your original within 180 days after you purchase your replacement motor vehicle/boat/outboard motor/trailer or if you sold the original within 180 days prior to purchasing the replacement and you did not receive the tax credit when you titled your replacement, you may file a refund application with the Missouri Department of Revenue. The application for refund must be filed within three years from the date of payment of the sales tax on the replacement.
- 3) *If I trade in my original motor vehicle/boat/outboard motor/trailer when I purchase a replacement and the trade-in value is more than the purchase price of the replacement, do I receive a sales tax credit based upon the full amount of the trade-in value?***

You will receive a sales tax credit only up to the sales tax due on the purchase price of the replacement motor vehicle/boat/outboard motor/trailer. There is no credit for the trade-in value in excess of the purchase price of the replacement motor vehicle/boat/outboard motor/trailer. Example: In June 2008, you purchased a vehicle from a dealer for \$12,000 and received a trade-in value of \$15,000 on your original vehicle. The value of the trade-in offsets the purchase price of the replacement and results in no sales tax due when you title the replacement. You are not entitled to a credit or refund based upon the excess \$3,000 trade-in value.
- 4) *If I sell my original motor vehicle/boat/outboard motor/trailer rather than trade it for a replacement and the sale price of the original motor vehicle/boat/outboard motor/trailer is more than the cost of a replacement, do I receive a sales tax credit based upon the full amount I received for my original motor vehicle/boat/outboard motor/trailer?***

As with a trade-in, you will be entitled to a sales tax credit only up to the sales tax due on the purchase price of the replacement motor vehicle/boat/outboard motor/trailer. You are not entitled to a credit or refund based upon the difference between the sale price of your original motor vehicle/boat/outboard motor/trailer and your replacement.
- 5) *If I purchase a motor vehicle/boat/outboard motor/trailer and decide to sell it within 180 days, am I entitled to the sales tax refund?***

You are not entitled to the sales tax refund if you purchase and sell the same vehicle. You must purchase a replacement vehicle to be entitled to a credit or refund.
- 6) *If the original motor vehicle/boat/outboard motor/trailer being sold is titled in another person's name, may I receive a sales tax credit or refund when I purchase another motor vehicle/boat/outboard motor/trailer?***

In order for the sales tax credit or refund to be allowed, at least one owner listed on the title of the original motor vehicle/boat/ outboard motor/trailer being sold must also be listed on the title of the replacement.
- 7) *May I claim the sales tax credit or refund if a motor vehicle/boat/outboard motor/trailer titled in the name of my personal trust is sold and the replacement motor vehicle/boat/outboard motor/trailer is titled in my name?***

You are not entitled to claim the sales tax credit or refund. A trust is considered to be a separate legal entity or person. Since at least one owner listed on the title of the original motor vehicle/boat/outboard motor/trailer must be listed on the title of the replacement, the trust must be named on the title of the replacement for the sales tax credit or refund to apply.
- 8) *If my motor vehicle/boat/outboard motor/trailer is determined by my insurance company to be a total loss due to theft or casualty loss, how long do I have to purchase a replacement vehicle in order to claim the sales tax credit or refund?***

You must purchase a replacement motor vehicle/boat/outboard motor/trailer within 180 days of the date of payment by the insurance company. If you do not have insurance coverage, you may still receive the sales tax credit or refund if you purchase or contract to purchase a replacement within 180 days after the date of the loss. Note: The replacement motor vehicle/boat/outboard motor/trailer must be a like vehicle.
- 9) *May I receive a refund of license plate fees?***

License plate fees may only be refunded if the plates and/or tabs have not been affixed. If the plates and/or tabs have been affixed, no refund will be allowed on any unused portion of the license plate or tab fees.
- 10) *If my claim for a sales tax credit or refund is denied, may I appeal that decision?***

You may appeal any decision by the Department of Revenue denying a sales tax credit or refund. To appeal the denial, you must file a petition with the Administrative Hearing Commission located at 301 West High Street, Harry S Truman State Office Building, P.O. Box 1557, Jefferson City, Missouri 65102, within 60 days after the date the decision was mailed or the date it was delivered, whichever date was earlier. If any such petition is sent by registered mail or certified mail, it will be deemed filed on the date it is mailed. If it is sent by any other method other than registered or certified mail, it will be deemed filed with the Commission on the date it is received by the Commission.