



Resources for Businesses and Tax Professionals

Changes in Store for Sales and Use Tax Refund Claims

A new law that became effective August 28, 2012, will provide additional avenues for purchasers to request a sales or vendor’s use tax refund from the Department. Under the new provisions of House Bill 1504, purchasers can obtain a notarized assignment of rights from the seller to seek a refund directly from the Department, or a notarized statement documenting that the purchaser could not obtain the assignment of rights from the seller and seek a refund directly from the Department. The legislation does not preclude the seller from submitting a refund claim on behalf of the purchaser.

The Department has made several significant changes to its forms to implement this legislation. Specifically, the Department has developed:

- The Seller’s Claim for Sales or Use Tax Refund or Credit ([Form 472S](#)) for refund claims submitted by the seller; and the Purchaser’s Claim Under Section 144.190.4 for Sales or Use Tax Refund ([Form 472P](#)) for a purchaser’s claim. The [Form 472P](#) may also be used to request a consumer’s use tax and domestic utility refund.
- A new Assignment of Rights from the Seller to Purchaser for Refund ([Form 5433](#)) and a new Statement Confirming Purchaser’s Efforts to Obtain an Assignment of Rights from the Seller for Refund.

The seller and purchaser refund forms are on the Department’s web site at dor.mo.gov/forms.



Revenue has Two New Videos for You

Businesses can learn about:

- sales and use tax bonding requirements, and
- the Small Business New Jobs Tax Deduction.

Both videos can be found on the Department’s web site at dor.mo.gov/business/.



Missouri Refund Debit Card

New this year, the Missouri Department of Revenue will offer taxpayers the option of receiving their refund from their 2012 Missouri individual income tax return or Missouri Property Tax Credit claim on a refund debit card.

The card is an option for taxpayers, whether they file electronically or file a paper return. To receive a refund debit card, just mark the “debit card” box located on the refund line of the income tax return or Property Tax Credit claim. After the card is received in the mail, it must be activated by phone or on-line, and a personal identification number must be created.

Some of the benefits of a refund debit card include no check cashing fees, no bank account is required, and access to the funds is available 24 hours a day. Taxpayers can use the refund debit card for purchases, for free, almost anywhere Visa is accepted.

For more information about the refund debit card, visit the Department’s web site at dor.mo.gov.