



Submit the listed items to ensure the Department can process your claim. All required information must be submitted to avoid a delay or denial.

- **Claim Form** - A fully completed and signed Seller's Claim for Sales or Use Tax Refund or Credit (Form 472S).
- **Amended Returns** - Amended returns for **each** period the tax **was originally reported** for which you are seeking a refund or credit.
- **Exemption Certificate and Letters** - A copy of the exemption certificates or exemption letters for the exempt sales in your claim.
- **Worksheet** - A worksheet (any format) detailing how you calculated the refund or credit amount.
- **Invoices** - Invoices supporting the claim. (If the claim is for more than one tax period, invoices for the entire claim may not be required. The Department of Revenue will contact you if additional invoices are needed.)
- **Refunds in Excess of \$100,000** - If you request a refund of \$100,000 or more, it will be processed through Automated Clearing House (ACH). Submit an Agreement to Receive Refund by ACH Transfer ([Form 5378](#)). Visit <http://dor.mo.gov/forms> to obtain Form 5378.
- **Additional Verification, As Requested** - The Department may ask for additional records to verify a claim, such as documentation of returns filed in electronic format or a listing of all items on which tax was accrued and paid for the periods a refund or credit is being requested. You will be given a reasonable amount of time to comply with the request.
- **Power of Attorney**- If someone other than an owner, partner, or officer is the contact person for this claim, an executed Power of Attorney ([Form 2827](#)) must be submitted. If the power of attorney should receive copies of the correspondence relating to the claim and the final approval or denial, check the appropriate box in the Seller Information section on the claim.

- 1. How can I ensure my claim includes all necessary information?**
Review the list above to verify all necessary documents are included in your claim.
- 2. I am filing a claim that involves more than one filing period. Do I need to file a separate Form 472S claim for each period?**
No. Submit one Form 472S for the entire claim. Indicate the periods for which the claim is being submitted. If your claim is for multiple periods, you are still required to submit amended returns for each period of your claim.
- 3. Does the state pay interest on overpayments?**
Usually not. Interest is included in a refund only if the overpayment is not refunded within 120 days from the latest of: the last day prescribed for filing a tax return or refund claim, without regard to any extension of time granted;
- the date the return, payment or claim is filed; or
- the date the taxpayer files for a credit or refund and provides accurate and complete documentation to support the claim.
The law does not provide for interest on a credit.
- 4. What is the oldest period for which I may request a refund or credit?**
Prior to August 28, 2019 a refund or credit may be requested within three years of the due date of the original return or the date paid, whichever is later.
Effective August 28, 2019 Senate Bill 87 was enacted to allow a refund or credit request within ten years of the due date of the original return or the date paid, whichever is later.
- 5. What is my recourse if a claim has been denied?**
A denial of a claim is the final decision of the Director of Revenue. A taxpayer may appeal any decision to the Administrative Hearing Commission (AHC). Appeals must be submitted in writing to the Administrative Hearing Commission, 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 is mailed or the date it is delivered, whichever date is earlier. If your appeal is sent by registered or certified mail, the appeal will be deemed filed on the date it is mailed. If the appeal is sent by any method other than registered mail, it will be deemed filed on the date it is received by the AHC.
- 6. Can I file negative taxable sales amounts to obtain a refund or credit?**
No, Missouri does not recognize negative taxable sales for the purpose of a refund or credit claim. You should file amended returns for the periods in which you originally reported the taxable sales.



