



**Purchaser's Claim Under Section 144.190.4
for Sales or Use Tax Refund**

Required Documents

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

- Claim Form - A fully completed and signed Purchaser's Claim Under [Section 144.190.4\(2\)](#) for Sales or Use Tax Refund (Form 472P).
- Exemption Certification and Letters - A copy of all exemption certificates or exemption letters for the exempt purchases in your claim.
- Worksheet - A worksheet (any format) detailing how you calculated the refund amount.
- Invoices - Invoices supporting the claim.
- 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 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 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 Purchaser and Seller Information section on the claim.
- Consumer's Use Tax - If you are requesting a refund of consumer's use tax you paid directly to the Department, submit amended returns for the period(s) in which you originally reported the tax. You do not need to submit [Form 5433](#) or [Form 5440](#) as described below under the Assignment of Rights heading.
- Assignment of Rights - If you are requesting a refund of sales or vendor's use tax, you must submit a completed Form 5433 or Form 5440 with your claim. As the purchaser, you can request a refund with the seller's approval by contacting the seller to complete an Assignment of Rights From The Seller To Purchaser For Refund Under Section 144.190.4(2) ([Form 5433](#)). If you are unable to obtain a completed Form 5433 from the seller, you may complete a Statement Confirming Purchaser's Efforts To Obtain An Assignment of Rights From The Seller For Refund Under Section 144.190.4(2) ([Form 5440](#)). Form 5433 must be signed by an officer, power of attorney, or an employee of the seller. If the person signing the Form 5433 is not registered with the Department as an officer, it must be accompanied by a Power of Attorney (Form 2827) or a letter from the signatory's immediate supervisor on company letterhead authorizing the employee to act on the seller's behalf.
- A notarized Form 5433 or Form 5440 must be provided when submitting the application.

Frequently Asked Questions

1. I am filing a claim that involves more than one filing period. Do I need to file a separate Form 472P claim for each period?
No. Submit one Form 472P for the entire claim. Indicate the periods for which the claim is being submitted. If your claim is for multiple consumer's use tax periods, you are still required to submit amended returns for each period of your claim.
2. 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 refund and provides accurate and complete documentation to support the claim.
3. What is the oldest period for which I may request a refund?
Prior to August 28, 2019 you may file a request for refund within three years of the due date of the original return or the date paid by the seller or vendor, whichever is later.
Effective August 28, 2019 Senate Bill 87 was enacted allowing a request for a refund to be filed within ten years of the due date of the original return or the date paid by the seller or vendor, whichever is later.
4. 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 65105 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.

MISSOURI DEPARTMENT OF
REVENUE

Purchaser's Claim Under Section 144.190.4 for Sales or Use Tax Refund

Department Use Only
(MM/DD/YY)

128128	128128	128128	128128	128128	128128

Seller Missouri
Tax I.D. Number

Seller Federal
Employer I.D. Number

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Claim Number (Department Use Only)

Certified Number (Department Use Only)	
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Seller Information

Please check the action to be taken: ☐ Credit ☐ Refund

Seller Name				Name on refund check, if different than seller			
Mailing Address							
City				State	Zip Code	Phone Number () -	

Purchaser

Name of Purchaser	Missouri Tax Identification Number
Address	Purchaser FEIN
City, State, and ZIP Code	Contact Telephone Number
Do you want the Department of Revenue to send copies of any correspondence relating to this refund and the final refund approval or denial to your attorney? ☐ No ☐ Yes (If yes, include a copy of the Power of Attorney (Form 2827) with the refund application.)	

Refund information

Reason for Refund Request- Explain the specific grounds upon which your claim for refund or credit is based.

Provide Specific Statute Sales/Use Tax is Exempt Under:

Period Ending		Requested Refund or Credit Amount	Period Ending		Requested Refund or Credit Amount	Period Ending		Requested Refund or Credit Amount
1		\$	5		\$	9		\$
2		\$	6		\$	10		\$
3		\$	7		\$	11		\$
4		\$	8		\$	12		\$

13.	Total Amount Requested * (Add Lines 1 - 12)	\$	
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*If refund is being requested for more than 12 periods, attach a separate schedule breaking down each period as shown in above table.
Enter the total for all period on Line 13.

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, completed, and correct.

Signature of Taxpayer or Power of Attorney	Printed Name
I confirm that I am the following (check one) ☐ Taxpayer ☐ Power of Attorney	Date (MM/DD/YYYY) ____ / ____ / ____

Mail to: Taxation Division
P.O. Box 3350
Jefferson City, MO 65105-3350

E-mail: salesrefund@dor.mo.gov

Form 472P (Revised 12-2021)

Visit dor.mo.gov/taxation/business/tax-types/sales-use/ for additional information.

Phone:	(573) 526-9938
Fax:	(573) 751-9409
TTY:	(800) 735-2966



Ever served on active duty in the United States Armed Forces?
If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.