



Instructions for OAU-11

Application for Credit or Refund of Sales or Use Tax

Motor fuel and diesel motor fuel

Do not use form OAU-11 to apply for a refund of tax paid on qualifying purchases of motor fuel or diesel motor fuel. Use Form OFT-500, *Application for Refund of Sales Tax Paid on Automotive Fuels*.

Applicants not registered with the Department of Taxation

- Complete all applicable items.
- Explain the basis for the refund claim in detail and send legible copies of all supporting documents (for example: invoices, receipts, proof of payment of tax, etc.).
- We may return your application if your form is incomplete and cannot be processed. If you don't provide necessary supporting documents, we will deny your application.
- 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 of invoices that don't identify the purchaser may not be accepted.

Applicants registered with the Department of Taxation

- Complete all applicable items.
- If you want to apply part of your claim as a credit on a sales tax return and you're requesting the balance as a refund, state these amounts separately in the applicable boxes.
- Explain the basis for the refund claim in detail and send legible copies of all supporting documents (for example: invoices, receipts, proof of payment of tax, etc.).
- We may return your application if your form is incomplete and cannot be processed. If you don't provide necessary supporting documents, we will deny your application.
- All documentation must clearly identify the purchaser. Cash receipts, register tapes, or other forms of receipts of invoices that don't identify the purchaser may not be accepted.
- If the invoices and credit memoranda are voluminous, submit a schedule or a summary in table form. It should contain 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, and the reason the claimant is entitled to a credit or refund.
--We may request documentation to verify any schedule or summary you submit.
- The supporting documents should include the vendor's name and address. If they don't, or if the transaction took place somewhere other than the vendor's address, you must:
--include the vendor's name and location;
--include the location where the transaction took place (generally where you took title or possession); and
--include the invoices showing the tax you paid.

Claims based on exemption certificates

- If your customer gave you an exemption certificate after you remitted the tax with your return, you must include with your claim copies of the original invoice(s), exemption certificate, and credit memoranda.
- 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 that you repaid the tax to the customer, such as a copy of the canceled check.

Contractors

A contractor claiming 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:

- Became a physical component part of the property upon which a taxable service, such as a repair, was performed or
- 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. **We may request documentation to verify any summaries you submit.**

Interest

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

Representative

If an outside individual or firm prepared the application (not the applicant or the owner, partner or an officer of the business listed as the applicant) the name and address should be included under *Representative's name* and *Representative's mailing address*. The representative's signature and the identification number of the firm should be included under *Representative's signature* and *Representative's ID number*. The representative must file a properly completed Form OPOA-1, *Power of Attorney*, authorizing him/her to act on the applicant's behalf and to receive information pertaining to the application for credit or refund. Form OPOA-1 is available on our web site (see *Need help?*)

When to file your application

Generally, you must submit your application within **three years** from the date the tax was payable to the Tax Department, or **two years** from the date the tax was paid, whichever is later.

Where to file your application

Mail this form and all required substantiation and documentation to:

**ONEIDA INDIAN NATION DEPARTMENT OF TAXATION
2037 DREAMCATCHER PLAZA
ONEIDA, NY 13421**

Questions? Contact the Department of Taxation at (315) 366-9393.