



Refund Checklist
(Consumer-Filed Claims)

The following documents must be supplied when a consumer files for a refund for sales or use tax billed to a customer:

Yes No N/A
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1. A completed Application for Sales and Use Tax Refund (Ohio form STAR). The original and one copy of the STAR must be provided. Only one set of back-up documents is needed.

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2. Copies of original invoices or similar documents

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3. Copies of canceled checks or some other proof that the invoices were paid in full, including the tax.

Note: In the event the check is payment for multiple invoices, copies of invoices paid by said check or a copy of the check remittance is required to prove the invoices claimed for refund were paid in full, including the tax.

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4. A computer disc containing a Microsoft Excel or Microsoft-compatible spreadsheet set up like the example in the instructions on the refund application for all claims containing 25 or more invoices. The spreadsheet must list every invoice separately and the total should equal the amount requested on the refund application.

Note: To expedite the refund process you may also supply a disc for claims containing less than 25 invoices, but it is not required.

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5. The reason why the payment of the tax was illegal or erroneous. You must supply a detailed description of how the subject item you purchased was used. References to the Ohio Revised Code or legal opinions alone are insufficient to substantiate the refund request.

Items 1-3 and 5 are mandatory for all refund applications submitted. Item 4 is only needed if applicable.

This list is general in nature. In the event additional information is needed, a request will be made to the proper party.