



**Department of
Taxation**
P.O. Box 530
Columbus, OH 43216-0530

For State Use Only
State File No.

ST AR OBS
Dev. 6/09

Application for Compensation of Expenses Incurred for Origin-Based Sourcing Tax Collections

This application is for submitting a request for compensation authorized under Ohio Revised Code section (R.C.) 5739.061. Additional instructions are on page 2. **THE ORIGINAL AND ONE COPY OF THIS FORM MUST BE FILED. ONLY ONE SET OF BACK-UP DOCUMENTS IS NEEDED.**

In order to qualify for compensation for expenses incurred as a result of switching to taxing sales of tangible personal property based on origin (e.g., store location), as opposed to destination, the following criteria must be met:

- On and after July 1, 2009, a vendor that received temporary compensation for converting to destination-based sourcing under R.C. 5739.123 as that section existed before its repeal by H.B. 429 of the 127th General Assembly may apply for compensation.
- The compensation requested is for expenses incurred to comply with the requirement to convert back to origin-based sourcing.
- This is a one-time compensation request. All expenses incurred to comply with origin-based sourcing must be included on one compensation request per legal entity noted in #4 below. Any future compensation request filed will be denied.
- The maximum compensation for vendors of tangible personal property that were required to comply with the destination-sourcing provisions of divisions (C) to (I) of R.C. 5739.033 before the effective date, April 18, 2008, of R.C. 5739.061 is \$1,000.
- The maximum compensation for vendors of tangible personal property that irrevocably elected to comply with the destination-sourcing provisions of divisions (C) to (I) of R.C. 5739.033 before the effective date, April 18, 2008, of R.C. 5739.061 is \$600.
- In no event shall a vendor receive compensation that exceeds its total cost of complying with the origin-based sourcing requirements.

If the above criteria have not been met, you do not qualify for compensation of expenses incurred for collecting tax based on origin and an application for compensation cannot be filed.

Please type or print clearly

1. License number(s) on return used to remit origin-based sourcing tax _____
2. Name of applicant _____
3. Address _____
City _____ State _____ Zip _____
4. Federal employer identification number or Social Security number _____
5. Total cost to switch to origin-based sourcing \$ _____
6. Amount requested for compensation on purchase(s) \$ _____
7. I hereby attest that I am the taxpayers(s) or their authorized agent. I declare under penalties of perjury that this claim (including any accompanying schedules and statements) has been examined by me and, to the best of my knowledge and belief, is true, correct and complete.

The taxpayers(s) will be represented in this matter by:

Name _____	Taxpayer _____
Address _____	Signature _____ Date _____
Telephone _____	Telephone _____ Fax _____
E-mail _____	E-mail _____

Central Office Processing			
Claimed _____	Inc/rec _____		
Xfer ref _____	Net to txpr _____ Reviewer _____ Date _____		
Check amount _____	Total approved _____		

Instructions

1. Lines 1 through 7 on page 1 of this application must be completed. Please type or print in ink.
2. The application must be filed in duplicate. Please make a copy for your records. Mail to:

Ohio Department of Taxation
Attn: Sales and Use Tax Refund Unit
P.O. Box 530
Columbus, Ohio 43216-0530

3. The following information must be included with this request:
 - a numerical list of all active vendors' licenses for the entity noted on line 4 of page 1 of this application;
 - copies of invoice(s) or other documentation reflecting any expenses incurred to switch to origin-based sourcing;
 - copies of canceled checks or other proof that the invoices or other expenses were paid in full;
4. An entity may receive the lesser of \$1,000 for vendors that were required by law to convert to destination-based sourcing prior to April 18, 2008, or \$600 for vendors that irrevocably elected to convert to destination-based sourcing prior to that date, or the actual cost to switch to origin-based tax collections.