



## **Updated Sales/Use Tax Application for Refund (ST AR) and Sales/Use Tax Refund Checklist (ST AR C)**

The Ohio Department of Taxation has updated the Sales/Use Tax Application for Refund (ST AR) and the Sales/Use Tax Refund Checklist (ST AR C) form.

The new forms are available on the Department's website: <https://www.tax.ohio.gov/Forms.aspx>

Ohio Department of Taxation  
Business Tax Division  
P.O. Box 530  
Columbus, Ohio 43216-0530  
Telephone: (888) 405-4039