



Type of Refund

Sales Tax Use Tax PIF Accommodations Tax

[Submit Claim to TaxAuditor@lakewood.org, please attach documentation to support refund claim.](mailto:TaxAuditor@lakewood.org)

3rd Party Claims (Claims filed by purchasers not licensed with the City of Lakewood)

Name of Claimant _____ Ph. # _____

Refund Mailing Address
Street _____ City _____ State _____ Zip _____

Contact Person _____ Email _____

Amount of Claim for Refund \$ _____ Tax/Fee Paid to _____

Date(s) Tax/Fee Paid _____

Statement of Reason for Refund Claim

I declare under penalty of perjury in the second degree that this claim, including all attachments, is to the best of my knowledge true and correct. I further understand that the claim and documentation may be subject to the same verification process used by the City of Lakewood in auditing other taxes and fees for three years from the date of payment of the claim.

Signature

Date

Print Name

Title

For Department Use Only

Refund Amount Claimed _____ -

Refund Amount Denied _____

Refund Amount Approved _____ -

Reviewer _____

Signature _____



**Claim for Refund for Lakewood Tax
Paid on 100% Electric-powered Vehicle**

This form should be completed for refund of Lakewood sales tax, use tax, public improvement fees and accommodations tax. Submitting your claim with all required documentation, detailed below, will verify the validity of your claim.

Failure to provide all required documentation will delay the processing of the claim. Additional documentation or verification may be required after receipt of your claim and original documentation.

[Submit Claim to TaxAuditor@lakewood.org](mailto:TaxAuditor@lakewood.org), please attach documentation to support refund claim.

3rd Party Claims From Individuals (Customers) Require:

- 1) Copy of original invoice on which Lakewood tax was charged.
- 2) Proof of payment of the invoice (receipt, or copy of front and back of canceled check).
- 3) Other relevant documentation.
- 4) **Must be submitted within three (3) years from 7/1/2020**

3.01.540 Refunds/Credits

A. Bases for Refunds/Credits. The City shall make a refund or allow a credit for City sales or Use Tax paid only in the event of one of the following:

1. Tax, fees, penalties or interest were overpaid or paid when not due; or
2. Tax was paid on a Purchase made by or on behalf of a Person entitled to an exemption under this Tax Code.

B. Conditions. The City will approve a refund request or give a credit only upon satisfaction of the following conditions, as applicable:

1. An application for refund or credit is made upon the forms prescribed therefor;
2. The application for refund or credit is made within the Limitations Period set forth in section 3.01.560;
3. The application for refund or credit is made by the Person that Purchased the goods or services and paid the tax thereon as shown on the invoice of the Sale thereof or other documentation satisfactory to the City;
4. The application for refund or credit is supported by the original paid invoice or Sales receipt issued by the seller;
5. Neither a refund nor a credit has been previously granted on the goods or services for which the refund or credit is claimed;
6. The refund or credit applied for is not in an amount greater than the tax paid.

The burden of proving that a transaction for which a refund or credit is claimed is exempt from taxation under this Tax Code shall be on the Person making such claim, under such reasonable requirements of proof as set forth in the Sales and Use Tax Regulations prescribed therefor.

C. Procedure.

1. Upon receipt of an application for a refund or credit, the Finance Department shall examine the application with due speed and shall notify the claimant of a decision thereon in writing.
2. An aggrieved claimant, within thirty (30) days after such decision is mailed to it, may petition the Chief Financial Officer for a local hearing on the claim in the manner provided in Section 3.01.710 and may appeal such decision as set forth in Part 7 of this Tax Code.

D. No Assignment. The right of any Person to a refund under this Tax Code shall not be assignable.

E. False Statements. Any Person who makes any false statement in connection with an application for a refund or credit under this section is guilty of a violation of this Tax Code and shall be punished in the manner provided by state law. If any Person is convicted under the provisions of this section, such conviction shall be prima facie evidence that all refunds received by such Person during the current year were obtained unlawfully, and the Chief Financial Officer is empowered to bring appropriate action for recovery of such refunds. A brief summary statement of the above-described penalties shall be printed on each form application for a refund.