

**EXCESS SALES TAX REIMBURSEMENT  
REFUND REQUEST TO RETAILER**

We have paid sales tax reimbursement to you on the transactions listed below that we have determined were exempt or partially exempt from sales tax. The sales tax reimbursement collected on these transactions is in excess of the sales tax due and represents excess tax reimbursement.

Under the Sales and Use Tax Law, a purchaser has no standing to file a claim for refund with the California Department of Tax and Fee Administration (CDTFA) for excess tax reimbursement paid to a retailer. Instead, the retailer may file a claim for refund of sales taxes. When a retailer receives a refund of excess tax reimbursement paid to the state, the retailer is obligated by law to return the excess tax reimbursement to the purchaser who paid it.

As the retailer for the transactions listed below, we request that you file a claim for refund with CDTFA for the excess tax reimbursement you collected and paid to CDTFA. To do so, log in to your CDTFA account, click on the *More* link under the *I Want To* section, and, following the prompts, select the *Submit a Claim for Refund* link. Alternatively, you may complete [CDTFA-101, Claim for Refund or Credit](#), and send it to the address provided on the form. You should include this form and any additional documentation we have provided to you to support the claim.

In accordance with [Regulation 1700, Reimbursement for Sales Tax](#), the retailer is required to inform the customer in writing of their refund of excess tax collected and the retailer must obtain and retain for verification an acknowledgement from the customer that the customer has received notice of the amount of refund. CDTFA will not issue a refund to the retailer until it receives this signed acknowledgement. This letter constitutes notification of our acknowledgement of the amount to be refunded as required by law. When you are in receipt of the refund amount from CDTFA, please refund me by:

Sending the refund to me            or            Credit my account

| NAME OF RETAILER/SELLER |                |                       |                 |                    | SELLER'S PERMIT NUMBER (if known) |
|-------------------------|----------------|-----------------------|-----------------|--------------------|-----------------------------------|
| DATE                    | INVOICE NUMBER | PURCHASE ORDER NUMBER | PURCHASE AMOUNT | TAX TO BE REFUNDED | DESCRIPTION                       |
|                         |                |                       |                 |                    |                                   |
|                         |                |                       |                 |                    |                                   |
|                         |                |                       |                 |                    |                                   |
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|                         |                |                       |                 |                    |                                   |
|                         |                |                       |                 |                    |                                   |

Total tax refund requested: \_\_\_\_\_

Period refund covers: \_\_\_\_\_ through \_\_\_\_\_

To document the exempt nature of the transactions, we have provided the following:

- Resale certificate
- Exemption certificate
- Other: \_\_\_\_\_

EXPLANATION OF THE EXEMPT NATURE OF THE TRANSACTIONS

NATURE OF BUSINESS

|                  |   |               |
|------------------|---|---------------|
| NAME OF BUSINESS | PURCHASER'S PERMIT NUMBER (if applicable) | EMAIL ADDRESS |
|------------------|---|---------------|

ADDRESS (street, city, state, ZIP code)

|  |                          |      |
|--|--------------------------|------|
| NAME OF PURCHASER OR AUTHORIZED REPRESENTATIVE | DAYTIME TELEPHONE NUMBER | DATE |
|--|--------------------------|------|