



# Instructions for Form AU-11

## Application for Credit or Refund of Sales or Use Tax

### Qualified empire zone enterprise (QEZE)

Special rules apply to applications for QEZE credits or refunds.

- To apply for QEZE credits or refunds based on purchases made after September 1, 2009, **do not** use this form. Instead, use Form AU-12, *Application for Credit or Refund of Sales or Use Tax – Qualified Empire Zone Enterprise (QEZE)*.
- To apply for QEZE credits or refunds based on purchases made before September 1, 2009, you **must** use this form.
- To claim a refund under Tax Law section 1119(a)(6) for tax paid on building materials used in construction, expansion, or rehabilitation of real property located in an empire zone (EZ), use this form.

### Motor fuel and diesel motor fuel

**Do not** use Form AU-11 to apply for a refund of tax paid on qualifying purchases of motor fuel or diesel motor fuel. Use Form FT-500, *Application for Refund of Sales Tax Paid on Automotive Fuels*.

### Applicants not registered with the Department of Taxation and Finance

- Complete all applicable items.
- Explain the basis for the refund claim in detail and send legible copies of all supporting documents (for example: invoices, receipts, proof of payment of tax, etc.). You must submit documents in a format that allows the Tax Department to determine the correct jurisdiction and amount for each credit or refund claimed.
- We may return your application if your form is incomplete and cannot be processed. If you don't provide necessary supporting documents, we will deny your application.
- All documentation **for purchases on behalf of an organization, business, or for a business purpose** must clearly identify the purchaser. Cash receipts, register tapes, or other forms of receipts or invoices that don't identify the purchaser may not be accepted.
- If you're claiming a refund for sales tax because you're an exempt organization, you must attach a copy of Form ST-119, *Exempt Organization Certificate*. If you don't have sales tax exempt status in New York State, contact the Sales Tax Information Center for an application.

### Applicants registered with the Department of Taxation and Finance

- Complete all applicable items.
- If you want to apply part of your claim as a credit on a sales tax return and you're requesting the balance as a refund, state these amounts separately in the applicable boxes.
- Explain the basis of your claim for credit or refund in detail and send legible copies of all supporting documents (for example: invoices, receipts, proof of payment of tax, etc.). You must submit documents in a format that allows the Tax Department to determine the correct jurisdiction and amount for each credit or refund claimed.
- We may return your application if your form is incomplete and cannot be processed. If you don't provide necessary supporting documents, we will deny your application.

- All documentation must clearly identify the purchaser. Cash receipts, register tapes, or other forms of receipts or invoices that don't identify the purchaser may not be accepted.
- If the invoices and credit memoranda are voluminous, submit a schedule or a summary in table form. It should contain information concerning these documents, such as invoice number, date of invoice, name of purchaser or supplier, item sold or purchased, amount of invoice excluding tax, amount of tax billed, taxing jurisdiction where sale or purchase was made, and the reason the claimant is entitled to a credit or refund.
  - We may request documentation to verify any schedule or summary you submit.
- The supporting documents should include the vendor's name and address. If they don't, or if the transaction took place somewhere other than the vendor's address, you must:
  - include the vendor's name and location;
  - include the location where the transaction took place (generally where you took title or possession); and
  - include the invoices showing the tax you paid.

### Claims based on exemption certificates

- If your customer gave you an exemption certificate after you remitted the tax with your return, you must include with your claim copies of the original invoice(s), exemption certificate, and credit memoranda.
- If your customer originally paid you sales or use tax and subsequently submitted an exemption certificate requesting a credit or refund of the sales or use tax, you must include with your claim proof that you repaid the tax to the customer, such as a copy of the canceled check.

### Contractors

A contractor claiming a credit or refund for sales or use tax paid on a purchase of certain tangible personal property must send, for each transaction, a summary in table form detailing specific information. This refers to tangible personal property that:

- became a physical component part of the property upon which a taxable service, such as a repair, was performed or
- was resold by way of a retail sale.

The information to be reported on each summary must include date of sale, name of customer, locality, amount of invoice (excluding sales tax), tax collected, cost of materials used, tax paid on materials that qualify for the credit or refund, and a description of these materials. **We may request documentation to verify any summaries you submit.**

### Interest

Generally, even if otherwise eligible, you won't receive interest if we process your claim for credit or refund within three months of the date we receive it in processible form. If we don't process your claim within three months, you may be entitled to interest, provided you filed your Form AU-11 in processible form. If we determine you are entitled to interest, we will calculate it from the date you filed Form AU-11 in processible form.

## Representative

If an outside individual or firm prepared the application (not the applicant or the owner, partner or an officer of the business listed as the applicant) the name and address should be included under *Representative's name* and *Representative's mailing address*. The representative's signature and the identification number of the firm should be included under *Representative's signature* and *Representative's ID number*. The representative must file a properly completed Form POA-1, *Power of Attorney*, authorizing him/her to act on the applicant's behalf and to receive information pertaining to the application for credit or refund. Form POA-1 is available on our web site (see *Need help?*).

## When to file your application

Generally, you must submit your application within **three years** from the date the tax was payable to the Tax Department, or **two years** from the date the tax was paid, whichever is later.

## Where to file your application

Mail this form and all required substantiation and documentation to:

**NYS TAX DEPARTMENT  
TDAB - SALES TAX REFUNDS  
W A HARRIMAN CAMPUS  
ALBANY NY 12227**

## Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

## Need help?



**Internet access: [www.tax.ny.gov](http://www.tax.ny.gov)**  
(for information, forms, and publications)



**Sales Tax Information Center:** (518) 485-2889  
To order forms and publications: (518) 457-5431



**Text Telephone (TTY) Hotline**  
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082