

Oklahoma Tax Commission
Oklahoma City, OK 73194



Application for Refund of State Sales or Use Tax Related to Groceries

NOTE: State law requires the State of Oklahoma to issue refunds via direct deposit. You will need to download and complete Form ARDD-100 Refund Direct Deposit found at tax.ok.gov. Mail Form ARDD-100 to the address listed on the form.

Type or Print

Name of Claimant:		Social Security Number or Federal ID Number:
Street Address:	Telephone Number:	Period Covered by Claim:
City:	State: ZIP:	Refunds Claimed:

Name of Representative (provide Power of Attorney):		
Representative Street Address:	Representative Telephone Number:	
City:	State:	ZIP:

Name of Vendor:		
Vendor Street Address:	Vendor Telephone Number:	
City:	State:	ZIP:

Give a full explanation below, including all facts on which your claim is based. Use additional sheets if necessary and submit all documents necessary to properly substantiate your claim. You may contact the credit/refund section at 405.521.3270.
Important: Refund claims without supporting documents cannot be approved. See the instructions on page 2 of this form for details regarding necessary documentation.

I, _____, the claimant named above, or partner, officer, or other authorized representative of such claimant do hereby make application for a refund of sales or use tax, mandated by 68 Oklahoma Statutes, Section 227, and certify that all sales and use taxes, for which this claim is filed, have been remitted to the Oklahoma Tax Commission, and that this claim does not include any items for which a refund was previously received.

Signature Title Date

Application for Refund of State Sales or Use Tax Related to Groceries

Instructions for Claimants for Grocery Sales Tax Refunds.

Failure to supply required supporting documentation will result in denial of refund request.

A purchaser may request a refund from the Oklahoma Tax Commission for sales and use tax paid on food and food ingredients that are subject to the state sales and use tax rate of zero percent (0%).

To qualify for a refund, you must not have requested and will not request a sales tax refund directly from the seller; Or, you requested a sales tax refund from the seller and the seller would not allow or would not process your request. The period(s) listed in your refund request must be within the two-year statute of limitations as of the date you file the application.

Your completed application must include ALL of the following required documentation:

- Copies of receipts or invoices that show the item(s) was purchased and sales tax was charged. If there are multiple items for which a claim for refund is submitted, each item must be described in detail. Receipts or invoices must clearly identify the items as qualifying for the state sales tax rate of 0% and show the incorrect rate was charged on those specific items to qualify for a refund.
- Proof of payment, such as copies of cancelled checks, bank statements or credit card receipts.
- Documentation that clearly and thoroughly verifies the items purchased qualify for the state sales and use tax rate of 0% for food and food ingredients.

For information on the type of food items that qualify for the state sales and use tax rate of 0%, visit **tax.ok.gov**.

Mail completed form and required supporting documentation to: **Oklahoma Tax Commission**
Oklahoma City, OK 73194