

# Form AU-526

## Sales and Use Tax Refund Application for Purchases Made Under the "Buy Connecticut" Provision

Complete this return in blue or black ink only.

Name	Connecticut Tax Registration Number	Federal Employer ID Number
Address	Number and street	PO Box
City or town	State	ZIP code

### General Instructions

**Purpose:** Use this form to claim a refund of sales and use taxes paid on tangible personal property that is purchased from Connecticut retailers under Conn. Gen. Stat. §12-408c (the "Buy Connecticut" provision) and is eventually shipped out of Connecticut for exclusive use outside the state. Any person carrying on a trade, occupation, business, or profession in Connecticut who purchases from a retailer tangible personal property for use or consumption in carrying on a trade, occupation, business, or profession can file a refund claim. See **Special Notice 2001(5), The "Buy Connecticut" Provision**.

**Due Date:** All claims for refund of taxes paid on tangible personal property purchased under the "Buy Connecticut" provision during a calendar year must be filed by April 1 of the next calendar year. No extensions are allowed by law. A refund claim is considered timely if the date shown by the U. S. Post Office cancellation mark is on or before the due date. If April 1 is a Saturday, Sunday, or legal holiday, the refund claim must be filed by the next succeeding day that is not a Saturday, Sunday, or legal holiday.

Complete **Schedule A** on Page 2. For each item listed, provide a copy of

the purchase invoice or bill of sale along with documentation substantiating that the qualifying tangible personal property has been shipped outside the state by common or contract carrier. Attach additional sheets if necessary. If the tangible personal property has not been shipped outside Connecticut at the time the refund claim is filed, your signature on this claim attests to the fact that the property will be shipped outside the state by common or contract carrier within three years from the date of purchase for use solely outside Connecticut.

Sign and date the application.

Mail to:

Department of Revenue Services  
 Public Services Unit  
 450 Columbus Blvd Ste 1  
 Hartford CT 06103-1837

### Documentation

All applicants must supply substantiating documentation supporting the fact that the tangible personal property purchased under the "Buy Connecticut" provision has been shipped outside the State of Connecticut. If any of the tangible personal property has not been shipped outside Connecticut when

a refund claim is filed, the taxpayer must still complete this form attesting to that fact that the property will be shipped outside Connecticut within three years of the date the property was purchased.

### For Further Information

Call the Department of Revenue Services (DRS), Public Services Unit at 860-541-3253 during business hours, Monday through Friday, 8:30 a.m. to 4:30 p.m.

**Declaration:** I certify under the penalty of false statement that the tangible personal property described in this refund application has been, or will be, shipped outside Connecticut by common or contract carrier, to be used or consumed solely outside the state thereafter, and that no other claim for refund or credit has been filed with the Commissioner of Revenue Services for this tangible personal property. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

<b>Sign Here</b>	Print name of taxpayer	Telephone number	Date
	Authorized signature	Telephone number	Title

## Schedule A - Qualifying Purchases for Refund Under the "Buy Connecticut" Provision

Identify each qualifying purchase for which you are claiming a refund. For each item listed, provide a copy of the purchase invoice or bill of sale together with documentation substantiating that the qualifying tangible personal property has been shipped outside Connecticut by common or contract carrier. Proof of sales tax paid is required. Attach additional sheets if necessary. See **Special Notice 2001(5)**, *The "Buy Connecticut" Provision*.

1. Description of tangible personal property (including quantities)		Date of purchase	1. Sales or use tax paid
Invoice number	Invoice amount	Date shipped (if already shipped)	
Vendor (name and address)		Destination of tangible personal property	
2. Description of tangible personal property (including quantities)		Date of purchase	2. Sales or use tax paid
Invoice number	Invoice amount	Date shipped (if already shipped)	
Vendor (name and address)		Destination of tangible personal property	
3. Description of tangible personal property (including quantities)		Date of purchase	2. Sales or use tax paid
Invoice number	Invoice amount	Date shipped (if already shipped)	
Vendor (name and address)		Destination of tangible personal property	
4. Description of tangible personal property (including quantities)		Date of purchase	2. Sales or use tax paid
Invoice number	Invoice amount	Date shipped (if already shipped)	
Vendor (name and address)		Destination of tangible personal property	
5. Description of tangible personal property (including quantities)		Date of purchase	2. Sales or use tax paid
Invoice number	Invoice amount	Date shipped (if already shipped)	
Vendor (name and address)		Destination of tangible personal property	
6. Description of tangible personal property (including quantities)		Date of purchase	6. Sales or use tax paid
Invoice number	Invoice amount	Date shipped (if already shipped)	
Vendor (name and address)		Destination of tangible personal property	
7. Total sales tax refund claimed.			