



TENNESSEE DEPARTMENT OF REVENUE
Sevier County Wildfire Natural Disaster
Claim for Refund of Sales Tax

Name of Claimant _____ SSN _____
(print or type)

Spouse's Name _____ SSN _____

[] Primary or [] Secondary Residence _____
Street address at time of disaster

City State Zip Code County

Mailing Address _____
Street or P.O. Box City State Zip Code

FEMA Application Number _____ FEMA Disaster Number _____
(FEMA information required for primary residence claim)

Total Amount of Tax Refund Claimed \$ _____ (cannot exceed \$3,500)

SCHEDULE OF QUALIFYING PURCHASES AND TAX PAID (attach additional sheet if needed)

Table with 4 columns: Dates Qualifying Item(s) Purchased, Name of Retailer, Description of Item(s) Purchased, Amount of Sales Tax Paid on Item(s). Includes example rows for light fixtures, painting supplies, and washer/dryer.

I certify that the following is true:

- The address listed above is/was my primary or secondary residence at the time of the Sevier County wildfire natural disaster,
The damage was caused by the wildfire natural disaster that occurred during November 28 through December 6, 2016,
The damage occurred at my primary or secondary residence,
Any "major appliances" included in this claim were purchased to replace an appliance that was damaged or destroyed in this natural disaster at my primary or secondary residence,
Any "residential building supplies" included in this claim were used in my primary or secondary residence for purposes of restoration, repair, replacement, or rebuilding due to this natural disaster,
Any "residential furniture" included in this claim was used in my primary or secondary residence to replace furniture that was damaged or destroyed in this disaster, and
I purchased the items included in this claim and paid the sales tax directly to the retailer or through a contractor.

Under the penalties of perjury, I declare that the statements made in support of this claim are true, correct, and complete to the best of my knowledge and belief. I understand that I may be subject to civil penalty of up to \$25,000 if any information on which this claim is based is false or fraudulent.

Signature _____ Date _____

Telephone Number _____

FOR OFFICE USE ONLY

Claim Examined By _____ Date _____ Amount Approved _____

Class of Tax _____ Claim Date _____ Account Number _____

Director or Delegate _____

**INSTRUCTIONS FOR COMPLETING
SEVIER COUNTY WILDFIRE NATURAL DISASTER CLAIM FOR REFUND OF SALES TAX**

Tennessee Code Annotated § 67-6-396(f) authorizes a refund of sales tax paid by any natural person whose primary and/or a secondary residence was damaged or destroyed as a result of the Sevier County wildfires during November 28 through December 9, 2016.

If your primary and/or secondary residence was damaged or destroyed as a result of the Sevier County wildfires during November 28 through December 9, 2016, you should complete this form to claim a refund for the sales tax paid on "major appliances," "residential building supplies," or "residential furniture" as defined below.

Each person may file only one claim form for a primary residence and one claim form for one secondary residence. A primary residence claim must be filed within one year from the date shown on the FEMA decision letter received by the claimant. A secondary residence claim must be filed by April 1, 2018. The total amount of refund for sales taxes paid on the items included in each one-time claim cannot exceed \$3,500.

To receive a refund of sales tax, you must:

1) Complete all items on the reverse side:

- o Name and social security number (if filing a primary residence claim, the name should be the one shown on FEMA documents)
- o Spouse's name and social security number
- o Indicate whether claim is for primary or secondary residence
- o Address of primary or secondary residence at time of disaster
- o Current mailing address
- o FEMA application number and disaster number (if filing a primary residence claim)
- o Schedule of qualifying purchases and tax paid

2) Attach:

- a) **Copy of the FEMA decision letter, if filing a primary residence claim.** You may attach instead a copy of your payment from FEMA bearing the FEMA application number and disaster number.
- b) **Copy of the fire department report, insurance adjuster's report or other verifying document, if filing a secondary residence claim.**

3) Remember to sign the claim form.

Refunds can be claimed for Tennessee sales tax paid to a retailer only on qualifying items (see below). By signing the claim form, you are attesting that all purchases were used for the repair, replacement, or construction of the primary residence or secondary residence.

4) Retain records of purchases.

Claimant must keep and preserve all receipts and invoices for three years from December 31 of the year in which this claim for refund form was filed.

5) File only one refund claim per residence.

You can only apply once per residence. Thus, you should include all of your qualifying purchases for that residence in this claim for refund. The total tax refunded to you cannot exceed \$3,500 per residence.

6) Mail this claim form and documentation to:

Attn: Natural Disaster Refund Claim
Tennessee Department of Revenue
Andrew Jackson State Office Building
Nashville, Tennessee 37242

7) File primary residence claim within one year of FEMA decision letter, and file secondary residence claim by April 1, 2018. A separate claim must be filed for each residence.

Qualifying items on which you can claim a refund of sales tax paid:

"Major appliance" means any water heater, dishwasher, washer, dryer, refrigerator, freezer, stove, range, oven, cooktop, microwave, vacuum, or fan that is used in your primary or secondary residence to replace an appliance that was damaged or destroyed, provided that the sales price per item is \$3,200 or less.

"Residential building supplies" means any of the following items if used in your primary or secondary residence for purposes of restoration, repair, replacement, or rebuilding due to the disaster, provided that the sales price per item is \$500 or less:

- Cleaning and disinfecting materials,
- Trash bags, boxes, construction tools, and hardware, or
- Roofing shingles, roofing paper, gutters, downspouts, vents, doors, windows, sheetrock, drywall, insulation, paint and paint materials, flooring, and other necessary building materials.

"Residential furniture" means furniture commonly used in a residential dwelling that is used in your primary or secondary residence to replace furniture that was damaged or destroyed in this disaster, provided that the sales price per item is \$3,200 or less.

NEED HELP?

Taxpayer assistance is available from 8:00 a.m. to 4:30 p.m. (Central Time) Monday through Friday. For information and forms, call Taxpayer Services at:

1-800-342-1003	For general information, call toll free
615-253-0600	Nashville area
615-253-0600	To order forms
615-741-0443	For information on filing refund claims
615-532-6396	Refund Fax number
Internet access:	http://www.TN.gov/revenue
Email Address:	TN.Revenue@tn.gov