

**NATURAL DISASTER
CLAIM FOR REFUND OF SALES TAX**



DEPARTMENTAL USE ONLY
CLAIM DATE _____
ACCT NUMBER _____

**MAIL THIS FORM AND DOCUMENTATION TO:
ATTN: NATURAL DISASTER REFUND CLAIM
TENNESSEE DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BLDG.
NASHVILLE, TENNESSEE 37242**

FURNISH COMPLETE DETAILS TO EXPEDITE REFUND

NAME OF CLAIMANT _____ **SSN** _____
(Print or type)

SPOUSE'S NAME _____ **SSN** _____

ADDRESS OF PRIMARY 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** _____

TOTAL AMOUNT OF TAX REFUND CLAIMED \$ _____ (CANNOT EXCEED \$2,500)

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

Dates Qualifying Item(s) Purchased <small>(Purchases must be made on or after the date of the disaster)</small>	Name of Retailer	Description of Item(s) Purchased <small>(See instructions for definitions of qualifying items)</small>	Amount of Sales Tax Paid on Item(s)
<i>EXAMPLE: 06-14-2012</i>	<i>RETAILER NAME</i>	<i>LIGHT FIXTURES</i>	<i>\$19.99</i>
<i>EXAMPLE: 11-15-2012</i>	<i>RETAILER NAME</i>	<i>PAINTING SUPPLIES</i>	<i>\$17.25</i>
<i>EXAMPLE: 12-09-2012</i>	<i>RETAILER NAME</i>	<i>WASHER/DRYER</i>	<i>\$70.00</i>
<i>EXAMPLE: 12-31-2012</i>	<i>RETAILER NAME</i>	<i>FLOORING</i>	<i>\$250.00</i>

I CERTIFY THAT THE FOLLOWING IS TRUE:

- The primary address listed above is/was my primary residence at the time of the natural disaster,
- The damage was caused by a natural disaster that occurred on or after January 1, 2012,
- The damage occurred at my primary residence,
- I received FEMA disaster assistance as a result of this natural disaster,
- Any "major appliances" included in this claim were purchased to replace an appliance that was damaged or destroyed in this natural disaster,
- Any "residential building supplies" included in this claim were used in my primary 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 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 _____ DIRECTOR OR DELEGATE _____

INSTRUCTIONS FOR COMPLETING NATURAL DISASTER CLAIM FOR REFUND OF SALES TAX

Tennessee Code Annotated Section 67-6-396 authorizes a refund of sales tax paid by any natural person receiving disaster assistance through the Federal Emergency Management Agency (FEMA) as a result of a disaster.

If you received FEMA assistance as a result of a natural disaster occurring on or after January 1, 2012, 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 household may file only one claim form for that residence. The claim must be filed within one (1) year from the date shown on the FEMA decision letter received by the claimant. The total amount of refund for sales taxes paid on the items included in this one-time claim cannot exceed \$2,500.

To receive a refund of sales tax, you must:

1) Complete all items on the reverse side:

- o Name and Social Security Number (Name should be one shown on FEMA documents)
- o Spouse's Name and Social Security Number
- o Address of Primary Residence at time of disaster
- o Current Mailing Address
- o FEMA Application Number and Disaster Number
- o Schedule of Qualifying Purchases and Tax Paid

2) Attach copy of the FEMA decision letter.

As proof that FEMA assistance was received, include a copy of your FEMA decision letter or payment from FEMA bearing the FEMA application number and disaster number.

3) Remember to sign the claim form.

Refunds can be claimed for Tennessee sales tax paid to a retailer only on qualifying items. Qualifying items are items that meet the definitions of "major appliance," "residential building supplies," or "residential furniture." By signing the claim form, you are attesting that all purchases were used for the repair, replacement, or construction of the primary residence.

4) Retain records of purchases.

Claimant must keep and preserve all receipts and invoices for a period of three (3) years from December 31 of the year in which this claim for refund form was filed.

5) File only one refund claim.

You can only apply once per residence. Thus, you should include all of your qualifying purchases in this claim for refund. The only limit on including multiple items is that the total tax refunded to you cannot exceed \$2,500.

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 claim within one year of FEMA decision.

The claim for refund must be filed within one (1) year from the date shown on the FEMA decision letter received by the claimant.

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 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 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 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