



TENNESSEE DEPARTMENT OF REVENUE
Sales and Use Tax Customer Refund
Dealer Attestation Form

RV-F700001 (09/21)

Before completing this form, a customer seeking to file a claim for refund of sales or use tax with the Department must have requested a refund from the dealer on at least two separate occasions, and the dealer failed or declined to issue the refund.

Pursuant to Tenn. Code Ann. § 67-1-1802, a dealer may complete this attestation form, which allows the customer to file a claim for refund of sales or use tax directly with the Department. This form may only be used if the refund amount exceeds \$2,500.

Part 1 – Dealer Information (completed by dealer)

Dealer Name _____ Account ID & Location ID _____

Dealer Address _____
Street City State ZIP Code

Date(s) Tax Paid to Department _____ Total Amount Paid to Department _____
(For the items indicated in Part 4)

Name of Officer or Authorized Representative (Printed) _____

Phone _____

Part 2 – Dealer Attestation (completed by dealer)

Under the penalties of perjury, I attest that all information provided by the dealer on this form is true and correct, the dealer has not claimed and will not claim a refund of such taxes, and the dealer has not taken and will not take a credit for such taxes. I further acknowledge that, if approved, the refund may result in an adjustment to the dealer's sales tax return.

Signature of Dealer, Officer, or Authorized Representative Title Date Phone

Part 3 – Customer Information (completed by customer)

Customer Name _____ Phone _____

Mailing Address _____
Street City State ZIP Code

Total Refund Requested from Dealer _____

Instructions: Sales and Use Tax Customer Refund Dealer Attestation Form

General Information

Purpose of Form: This form serves as the dealer's attestation that may be obtained by a customer, pursuant to Tenn. Code Ann. § 67-1-1802, for the customer to file a claim for refund with the Department of sales or use taxes collected by the dealer and remitted to the Department. The Department may require additional documentation from the dealer and/or the customer to assist in its evaluation of the claimed refund.

Where to file: The completed form is to be filed by the customer. Please attach this completed form and attachments to your Claim for Refund form and mail to the Tennessee Department of Revenue, 12th Floor Audit Division, 500 Deaderick Street, Nashville, TN 37242.

Assistance: Please contact the Department's Refund Unit at (615) 741-0443.

The customer must complete Parts 3 and 4 of this form before providing the form to the dealer.

- Part 1 Instructions (dealer)** - Provide the information requested, including the Account ID *and* Location ID that collected and remitted the tax at issue.
- Part 2 Instructions (dealer)**
 - Sign and date the dealer attestation.
 - Provide the completed form to the customer.
- Part 3 Instructions (customer)**
 - Provide the information requested.
 - Please attach copies of correspondence documenting the customer's attempts to obtain the refund from the dealer, as well as any correspondence received in response to the customer's requests from the dealer.
- Part 4 Instructions (customer)**
 - Complete the information in the table for each taxable item purchased from the dealer for which you are seeking to file a claim for refund of sales or use taxes with the Department.
 - Attach additional pages if needed.
 - Enter the combined total of all refunds claimed in the Total Refund Requested from Dealer section in Part 3 of the form.