

## GENERAL INSTRUCTIONS AND INFORMATION

This form must be completed for all claims for refund of Rio Blanco County construction & building materials (CBM) use tax which taxpayer has as of the date of filing the application for refund(s). Submitting your claim with all of the documentation described below will facilitate the processing of your refund claim. Additional documentation, or verification, may be required after receipt of your claim.

### Claims for (CBM) Use Tax refund require:

- 1) Completed Application for Refund
- 2) Copy of original use tax return(s) for which the CBM use tax was collected.
- 3) Copy of the detail invoice listing(s) for the above stated use tax return(s).
- 4) Copy of payment receipt(s), if available.
- 5) Any other documentation which you believe supports your claim for refund(s).

Refunds are not assignable. Taxpayer may not assign the taxpayer's claim for a refund of CBM use tax. Such claim for a refund must be made by the individual or entity that paid the CBM use tax sought to be refunded.

Signature Required. Taxpayer must sign and date the form. A printed name is also required. If taxpayer is not a natural person, the title of the officer or agent completing the form on behalf of taxpayer must also be printed on the form. Forms without a signature will be returned and may not be considered timely filed.

Refund Statute of Limitations. A refund for CBM use tax paid shall be considered so long as a written Application for Refund is filed with the Sales & Use Tax Administrator on or before three (3) years from the date on which the use tax became due and owing, not the date on which such use tax was actually paid.

Time for Review. Upon receipt of a complete Application for Refund and appropriate supporting documentation, the Use Tax Administrator shall have thirty (30) days from the date of receipt of the complete application to examine the Application and provide notice to taxpayer, in writing, of his or her decision thereon. Upon written agreement, this deadline may be extended. If the Use Tax Administrator does not issue a written decision within thirty (30) days from the date the Application for Refund is filed (or as extended in writing), the Application for Refund is deemed denied, as of that date.