



## EVR Sales Tax Abatement Request Revenue Checklist

Date of Request:     /     /

Name of Dealership: \_\_\_\_\_

Customer's Name: \_\_\_\_\_

Verification - This is not a duplicate request:  (check to confirm)

### Exempt Organization (501C3) & Governmental Entities:

1. Completed Application for Abatement (ABT) Form.
2. Copy of the Use of the Certificate of Exemption (ST-2) Form identifying entity as Tax Exempt. Form must be renewed (5 years).
3. Copy of Registration Certificate or copy of the receipt displaying Sales Tax paid.
4. Bill of Sale from vehicle purchase (date purchased, buyer/seller names and addresses, and sale price).
5. Copy of the Registration and Title Application (RTA) Form.
6. Written statement signed by the purchaser acknowledging that the Sales/Use Tax monies were not paid by the purchaser or that the purchaser was reimbursed by the dealer or insurance agent for the Sales/Use Tax.

### Rescissions of Sale (Vehicle Never Left the Lot):

**NOTE:** If vehicle had left lot and was returned, this must be approved by the Department of Revenue (DOR).

1. Completed Application for Abatement (ABT) Form.
2. Completed Affidavit - Rescission of Sale of a Motor Vehicle (MV-AB2) Form.
3. Bill of Sale from vehicle purchase (date purchased, buyer/seller names and addresses, and sale price).
4. Copy of Registration Certificate or copy of the receipt displaying Sales Tax paid.
5. Written evidence that any deposit/down payment was returned to the purchaser, including:
  - a. Cancelled check from dealership to purchaser.
  - b. Receipt from dealership to purchaser.
  - c. Completed statement of receipt from dealership
6. Copy of the Registration and Title Application (RTA) Form.
7. Written statement signed by the purchaser acknowledging that the Sales/Use Tax monies were not paid by the purchaser or that the purchaser was reimbursed by the dealer or insurance agent for the Sales/Use Tax.

### Leases Entered as Purchases in Error:

1. Completed Application for Abatement (ABT) Form.
2. Copy of lease contract between the lessor and lessee.
3. Copy of Registration Certificate or copy of the receipt displaying the Sales Tax paid.
4. Copy of the Registration and Title Application (RTA) Form.
5. Written statement signed by the purchaser acknowledging that the Sales/Use Tax monies were not paid by the purchaser or that the purchaser was reimbursed by the dealer or insurance agent for the Sales/Use Tax.

### Trade-in Not Entered:

1. Completed Application for Abatement (ABT) Form.
2. Copy of Registration Certificate or copy of the receipt displaying Sales Tax paid.
3. Copy of the Registration and Title Application (RTA) Form.
4. Proof of ownership for vehicle traded-in and the Affidavit in Support of a Claim for Exemption from Sales or Use Tax for a Motor Vehicle Transferred within a Family (MVU-26) Form (if applicable).