



Application for Refund of Use Tax Paid

Please refer to instruction on the back of this form.

Taxpayer Name: _____

Project Address: _____

Mailing Address: _____

Phone or e-mail: _____

Building Permit Number: _____ Date of Payment: _____

Total Amount Paid: _____ Total Refund Requested: _____

Reason for Request (please mark the appropriate line):

___ Construction materials costs were less than 50% of the project valuation shown on the building permit. An audit of the project cost is required before the town can provide any refund for this reason. Audit costs are borne by the taxpayer. Documentation showing the total cost of the project, copies of paid invoices for materials, and bills of lading showing delivery to the project site should accompany this request. If a determination cannot be made based upon the information provided, additional information and/or audit procedures may be required. The taxpayer will be notified if audit costs are expected to exceed \$500.

___ Exemption under section 2-8-5 of the Vail Town Code (see www.vailgov.com)

___ Deed restricted employee housing with a price appreciation cap

___ Tax paid in error or by mistake

Provide details on reverse side or on a separate sheet of paper. Attach all supporting documentation.

I declare under penalty of perjury that this request, including all attachments, is true and correct to the best of my knowledge. If I have requested a refund because my materials cost less than 50% of the project valuation, I acknowledge the Town of Vail may charge up to \$500 for audit costs without additional notification.

Signature of person other than taxpayer preparing claim Title Date

Preparer's Firm Phone Number E-mail address

Signature of taxpayer (owner, officer, or partner) Title Date



Details and supporting information:

INSTRUCTIONS

- 1.) Attach a copy of the building permit or permit receipt showing the original amount of use tax paid.
- 2.) If you are claiming a refund because:
 - a. actual cost of materials used for a project is less than 50% of the valuation shown on your building permit – submit this form for review along with the appropriate documentation.
 - b. you are exempt from the use tax - Identify which of the exemptions cited in section 2-8-5 of the Vail Town Code (available at www.vailgov.com) applies to you and attach documentation to support your claim. Submit this form within 60 days after issuance of the building permit.
 - c. you paid tax on materials used to construct deed restricted employee housing units which have a price appreciation cap – submit a certified copy of the recorded deed restriction conforming to Title 12 of the Vail Town Code within 60 days of issuance of the last certificate of occupancy.
 - d. you paid the construction use tax in error or by mistake – provide an explanation as to why the tax paid is erroneous and any calculations used to determine the amount of the error. Submit this application within three years after the date the materials are used.
- 3.) Sign the affidavit on the front of this form.
- 4.) Keep a copy for your records.
- 5.) Submit original form to the Finance Director, Town of Vail, 75 South Frontage Road, Vail, Colorado 81657 by mail or hand delivery to the front desk of the municipal building.

For Town of Vail Use Only

Amount of Refund: _____ Date: _____

Approved by: _____ Account Code: _____