

**CLAIM FOR REFUND OR CREDIT
FOR TAX PAID TO DMV***(Instructions on back)*

NAME OF OWNER

OWNER'S SOCIAL SECURITY NUMBER* OR FEDERAL EMPLOYER NUMBER

ADDRESS *(street, city, state, zip code)*

I hereby make a claim for refund or credit of \$_____ *(may be left blank)*, or such other amounts as may be established, in tax, interest and penalty in connection with:

Property type: Vehicle Undocumented vessel

VIN/HIN

MAKE AND YEAR

DATE OF PURCHASE

DATE TAX PAID

PURCHASE PRICE

The overpayment at Department of Motor Vehicles (DMV) described above was caused by:

Supporting Documentation:

- is attached
 will be provided upon request

In general, refund requests for use tax overpaid to DMV must be filed within three years from the due date of registration with the DMV, or six months from the date of overpayment — whichever period expires later.

CERTIFICATION

I certify (or declare), under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.

SIGNATURE

DATE SIGNED

PRINT NAME

CONTACT PERSON *(if other than signatory)*

TITLE OR POSITION

TELEPHONE NUMBER

TITLE OR POSITION OF CONTACT PERSON

TELEPHONE NUMBER

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* See BOE-324-GEN, *Privacy Notice*, regarding disclosure of the applicable social security number.

INSTRUCTIONS FOR COMPLETING CLAIM FOR REFUND

When submitting a claim for refund, you must explain why the tax was overpaid (for example, the wrong tax rate was used, the wrong purchase price was used, qualifying family transfer, etc.). In addition, you must provide documentation that supports the refund or credit request. The documentation should be sufficient in detail, provide proof of the overpayment, and include a bill of sale, purchase contract, or other documentation sufficient to confirm the purchase price and date of purchase. Please include your documentation with your claim for refund or credit or, if the documentation is extensive, please have it readily available upon request.

You can state the amount of the claimed overpayment, including interest and penalty on the claim form. If you are not sure of the actual amount at the time of submitting the claim, either enter \$1 in the space provided or leave that space empty. Your supporting documentation will normally provide the necessary information to calculate the refund or credit due.

Please send your claim for refund or credit to the following address:

Consumer Use Tax Section MIC:37
California State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0037

Name of Owner: The name(s) reflected as the registered owner(s) with the DMV.

Owner's Social Security Number/Federal Employer Identification Number: Disclosure of the applicable social security number(s) is required (see BOE-324-GEN, *Privacy Notice*) even if the claimant is not registered with the BOE as there are instances where a refund or portion thereof may be disclosed to the Internal Revenue Service. Enter the social security numbers of both husband and wife if the claimant is a married couple. Enter the social security number(s) of the general partner(s) and the partner's name(s) if the claimant is a partnership. Enter the federal employer identification number if the claimant is a corporation (including a partnership consisting of corporations).

Address: The location address provided by the registered owner at the time of registration.

Property Information: Please select whether the claim for refund is regarding a vehicle or an undocumented vessel registered with the DMV and provide the Vehicle Identification Number (VIN)/Hull Identification Number (HIN) for the property along with the Make and Year.

Date of Purchase: The date the vehicle/undocumented vessel was purchased.

****Date Tax Paid:** The date the vehicle/undocumented vessel was registered with DMV.

Purchase Price: The purchase price of the vehicle/undocumented vessel.

Signature and Title or Position: The registered owner, or his or her preparer for the claim form, must sign his or her name in this space. The preparer may be the bookkeeper, accountant, attorney, etc.

Date Signed: The date the claim form is signed.

Contact Person (if other than signatory): This line may be used to designate a person (other than the signatory) to contact, should the BOE have questions or require additional information. Such persons may be employees, consultants, accountants, attorneys, etc., as designated by the registered owner.

Telephone Number: Please include your telephone number.

****In general, refund requests for use tax overpaid to DMV must be filed within three years from the due date of registration with the DMV, or six months from the date of overpayment—whichever period expires later. For more information concerning the refund and appeals process, see publication 17, *Appeals Procedures: Sales and Use Taxes and Special Taxes* and publication 117, *Filing a Claim for Refund*.**