



### GENERAL INSTRUCTIONS AND INFORMATION

This form should be completed for all claims for refund of Breckenridge sales, telephone utilities, real estate transfer, Breckenridge public accommodations, medical marijuana, and business and occupational license tax. The form is also required for claims for refund of franchise fees. Submitting your claim with all of the documentation suggested below will facilitate the processing of your claim. Additional documentation, or verification, may be required after receipt of your claim.

#### Licensed Taxpayer Claims Require:

- 1) Detailed explanation of how error occurred.
- 2) Copy of invoice(s) and credit memo(s) involved in claim.
- 3) Sales journals that provide sufficient evidence as to how the sales for the period were summarized and that clearly show the total monthly sales total (including the invoice(s) in question) and the amount of tax reported and paid to Town of Breckenridge.
- 4) Include any other documentation you consider appropriate.
- 5) **Must be filed within 3 years of the transaction resulting in the overpayment of tax.**

#### 3<sup>rd</sup> Party Claims From Individuals (Customers) Require:

- 1) Copy of original invoice on which Breckenridge tax was charged.
- 2) Proof of payment of the invoice (receipt, or copy of front and back of canceled check).
- 3) Claims for tax charged on automotive vehicle purchases require return of the motor vehicle receipt (form TD 206) issued by the dealer.
- 4) Include any other documentation you consider appropriate.
- 5) **Must be filed within 60 days of the transaction resulting in the overpayment of tax.**