

KANSAS

Request for Sales Tax Refund of a Motor Vehicle Sold within 120 Days of a New or Used Motor Vehicle Purchase

ST-21VT
Attach
475024



Name of Claimant		Social Security Number (SSN)	
Address of Claimant	City	State	Zip
Name of Contact Person	Phone Number	Contact Person Email Address	

PART II - MOTOR VEHICLE INFORMATION

Motor Vehicle Sold:

Year	Make	Vehicle Identification Number (VIN)	
Selling Price of Used Motor Vehicle Sold		Date	

Motor Vehicle Purchased:

Year	Make	Vehicle Identification Number (VIN)	
Purchase Price		Date	

Refund Amount: _____

(If you are unsure of the amount to be refunded, the Department will calculate it for you.)

PART III - BUYER'S INFORMATION (Tell us who you sold your used motor vehicle to)

Name of Buyer			
Address of Buyer	City	State	Zip
Name of Contact Person	Phone Number	Contact Person Email Address, if available	

PART IV - DOCUMENTATION NEEDED (See instructions.)

These documents are needed for the vehicle purchased:

- a. County Treasurer Sales Tax Receipt **and/or** Copy of Dealer-issued Sales Tax Receipt for purchased motor vehicle. **Required.**
- b. Copy of Dealer Bill of Sale of motor vehicle purchased.
- c. Copy of title (front and back) of motor vehicle purchased.

These documents are needed for the vehicle sold:

- d. Copy of Dealer Bill of Sale for motor vehicle sold (TR-312 or similar). **Required.**
- e. Copy of registration of former motor vehicle.
- f. Copy of title (front and back) of motor vehicle sold.

Send this form and copy of paperwork to:

Kansas Department of Revenue
Audit Services - Vehicle Refunds
PO Box 3506
Topeka KS 66601-3506
Email: KDOR_Audit.Funds@KS.gov
Phone: (785) 296-7108 Fax: (785) 296-0531

I declare under the penalties of perjury that to the best of my knowledge this is a true, correct and complete refund request for overpayment of sales tax.

Signature of Claimant _____

Date _____

No Yes

I agree to accept all written notices sent by the department electronically, in lieu of written notice sent by first class mail and waive any objection to the legal sufficiency of any such notice because it was sent electronically.

INSTRUCTIONS FOR ST-21VT

Request for Sales Tax Refund of a Motor Vehicle Sold within 120 Days of a New or Used Motor Vehicle Purchase

GENERAL INFORMATION

On or after January 1, 2025 individuals who purchase a new or used motor vehicle may be eligible for a trade-in credit or a sales tax refund if the individual sold a motor vehicle, either in a private transaction or to a dealer, within 120 days of purchasing the new or used motor vehicle. The County Treasurer may be able to issue a trade-in credit when registering your motor vehicle. County Treasurers cannot process certain trade-in credits, transactions which include the following: If you purchased your new or used motor vehicle from a motor vehicle dealer or if you sold your motor vehicle after you have already registered your new or used motor vehicle. When the County Treasurer cannot process a trade-in credit, then you must submit to KDOR for a refund of sales tax for the vehicle that could have been used as a trade-in credit.

K.S.A. 79-3697 (2024 House Bill 2098, New Section 2(c)).

(1) The deduction provided by this section shall not be allowed unless the taxpayer claiming the deduction provides a copy of the bills of sale required pursuant to subsection (b), and such bills of sale are on department of revenue form TR-312 or, at a minimum, include information necessary to tie the specific purchase transaction to the related sale transaction including, but not limited to, the:

(A) Seller's printed name and address; (B) buyer's printed name and address; (C) year, make and vehicle identification number (VIN) of the vehicle; (D) sale price and date of sale of the vehicle; and (E) signatures of the seller and the buyer and the date signed.

(2) The sale price, date of sale and the name of at least one buyer and seller listed on the bill of sale must match the information entered in the assessment of title on the back of the certificate of title.

(3) If the taxpayer claiming such deduction fails to provide such signed bills of sale, the tax shall be due on the total consideration paid for the new or used vehicle.

SPECIFIC INSTRUCTIONS

To request a refund of the sales tax for the motor vehicle you sold, you must complete a refund request and submit it to the Kansas Department of Revenue.

PART I - CLAIMANT INFORMATION

To receive a refund, you must complete all information listed in Part I.

Complete vehicle information for the motor vehicle you have sold and purchased. You must complete the VIN, Year, Make, Date Sold and the sale amount of your motor vehicle. You must also provide information regarding the new or used motor vehicle you purchased. Complete the VIN, Year, Make, Date Purchased, and the amount you paid for your motor vehicle. (If you cannot locate the VIN for the vehicle you sold, it may be on an old insurance card or on an old registration.)

Refund Amount - Your sales tax refund will be calculated on the amount of the sale of the used motor vehicle that was sold in a private transaction rather than traded in for the new or used motor vehicle purchased. If you are unsure of what your refund should be, the Department can calculate it for you.

PART III- BUYER'S INFORMATION

You will need to provide the name and address of the party who purchased your motor vehicle.

PART IV - DOCUMENTATION NEEDED

- a. If you purchased the new or used motor vehicle and registered it at the County Treasurer's Office, you must provide a copy of the sales tax receipt issued to you by the County Treasurer. You receive this paperwork when registering your motor vehicle. Or, if you purchased the motor vehicle from a Kansas Motor Vehicle Dealer, you must provide a copy of the sales tax receipt the Kansas Motor Vehicle Dealer issued to you. (ST-8D).
- b. If you purchased the motor vehicle from a dealer (in-state or out-of-state), you must provide a copy of the Bill of Sale or similar document.
- c. Provide a copy of the title, front and back, for the motor vehicle you purchased.
- d. If you sold your motor vehicle to a dealer (in-state or out-of-state) or in a private transaction, you must provide a copy of a Bill of Sale. A dealer will issue you a Bill of Sale when they purchase your motor vehicle. In a private transaction, you may use Kansas Form TR-312.
- e. Provide a copy of the Kansas Motor Vehicle Registration Receipt for the motor vehicle you sold.
- f. Provide a copy of the title, front and back, for the motor vehicle you sold. This will verify you were the owner of the motor vehicle sold.

To obtain your sales tax refund, email this form and documents to KDOR_Audit.Funds@KS.gov.

Email is preferred; however, you may mail or fax your request to:

**Kansas Department of Revenue
Audit Services - Vehicle Refunds
PO Box 3506
Topeka KS 66601-3506
Email: KDOR_Audit.Funds@KS.gov
Phone: (785) 296-7108 Fax: (785) 296-0531**

KDOR has published Frequently Asked Questions on our website at www.ksrevenue.gov/pdf/st-21vtfaq.docx

You may visit this website to help you verify if you meet the qualifications to receive a trade-in credit or a refund of the sales tax for the vehicle that could have been used as a trade-in credit.