



STATE BOARD OF EQUALIZATION

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Executive Director

June 11, 1996

Ms. C--- A. D---
Controller
C--- Corporation
XXXX --- Court
---, CA XXXXX

Re: SR CHA XX-XXXXXX

Dear Ms. D---:

This is in response to your letter of June 7, 1996.

We understand that one of your customers, A--- M--- C--- Corporation, has requested a refund from you of \$4,869.43, for sales tax amounts paid to you for the period 4/6/93 to 2/26/96.

It is your impression that you must refile 12 quarterly returns. You ask, "Can a company file an exemption certificate retroactively?"

You need not file 12 quarterly returns. Revenue and Taxation Code section 6904 provides that every claim for refund shall be in writing and shall note the specific grounds on which the claim is founded. You should submit on claim for refund to this agency by July 31, 1996, to cover the second quarter of 1993.

Exemption certificates may not be filed retroactively. That is, an exemption certificate must be timely filed with a retailer in order for the retailer to claim an exemption on its sales and use tax return. However, amounts of sales tax which are in fact overpaid to the State are subject to refund to the retailer, based upon the supporting factual record.

Very truly yours

Gary J. Jugum
Assistant Chief Counsel

GJJ:sr

cc: Oakland District Administrator – CH