



APPLICATION FOR REFUND OF MOTOR VEHICLE PAYMENT

This packet contains:

- Form 701-3 - Application for Refund of Motor Vehicle Payment
- Promulgated Rules Regarding Refunds
- Criteria Required Substantiating a Request for Refund
- Example of Notarized Affidavit
- Example of Certificate of Registration
- Example of Service Oklahoma Payment Receipt
- Example of DAV 599 Card
- Example of Service Oklahoma DAV Sales Tax Exemption Card

A MESSAGE FROM SERVICE OKLAHOMA

This packet contains information relating to refunds of motor vehicle taxes or fees paid in error, or of inaccurate amounts. It is intended as a general outline of common refund scenarios and the documentation normally required to facilitate Service Oklahoma processing a refund. It is not intended as a comprehensive guide to encompass all refund situations. Statutory and rule text references are current as of the date this packet was prepared and are subject to revision.

Some examples of the supporting documents that may be required to substantiate your request for refund are provided as well as the official OTC Form 701-3 Request for Refund. These forms must be completed in their entirety and submitted along with the required documentation before your refund will be reviewed. If your refund is determined to be statutorily allowed, your refund request will be processed.

Issuance of refunds is restricted by Oklahoma Statute to specific situations and time periods. Many of those instances are outlined in this packet. Generally, refund requests are reviewed and approved by Service Oklahoma's Motor Vehicle Division; however, refunds exceeding \$5,000.00 require Service Oklahoma approval.

Approved refunds will be issued by paper check.

Questions? Contact the Service Oklahoma Motor Vehicle Refunds division, Monday through Friday, 7:30 AM-4:30 PM at 405-521-3683 or via email at mvrefunds@service.ok.gov.

Pursuant to 47 O.S. § 1132(F), registration and renewal penalties shall not be waived by Service Oklahoma except as provided in 47 O.S § Sec. 1127(c).

Additional Information

No matter what the topic, from registration rates to tag agency locations, Service Oklahoma invites you to visit us on the web at <https://service.ok.gov> for additional information.

You can also contact our Motor Vehicle Services division at 405-521-3221.

Application for Refund of Motor Vehicle Payment Instructions

1. Instructions for claimants who do not hold Oklahoma permits.

- A. Claimant must complete all items on page 2.
- B. Basis for the refund claim must be explained in detail and all documents necessary to substantiate the claim must be submitted. Photocopies are preferable and acceptable.

2. When to file.

The application for refund must be filed within three years from the date the payment was made. Failure to submit any of the substantiating documentation requested will result in the denial of the refund application.

Mail to: **Service Oklahoma**
PO Box 26940
Oklahoma City, OK 73126-0940

Promulgated Rules

EDITOR'S NOTE: Effective 5-19-22, "...the administrative rules related to any services provided by Service Oklahoma previously promulgated by the Department of Public Safety, the Oklahoma Tax Commission, and any other state agency shall be transferred to and become a part of the administrative rules of Service Oklahoma." The rules in this Subchapter 9 are now located in the Office of Management and Enterprise Services' Title 260, Chapter 135, Subchapter 3. For additional information relating to this transfer, see House Bill 3419 (2022).

710:60-9-95. Procedures for refunds to taxpayer

- (a) Refund procedures.** To initiate a refund the taxpayer must complete and submit Form 701-3. Provide the appropriate documentation and/or information. The following is normally required to initiate a refund, under the noted circumstances:

 - (1) Overcharge on registration.** A refund request with appropriate documentation confirming the registration fee remitted. The original registration receipts reflecting the overcharge may also be required.
 - (2) Duplicate registration for the same vehicle.** A refund request with appropriate documentation confirming both registration remittances, as well as the duplicate registration decal and/or license plate last issued.
 - (3) Registration of a vehicle no longer owned.** A refund request with appropriate documentation confirming the registration remittance, as well as the registration decal and/or license plate issued and proper evidence of the disposition of the vehicle. Such evidence may be a copy of a sales or trade-in contract, a photocopy of the assigned certificate of title, or a notarized affidavit signed by the refund applicant, stating that the vehicle has been sold and identifying the vehicle by serial number and listing the date sold and to whom.
 - (4) Excise tax paid in error or overcharge.** A refund request with appropriate documentation confirming the excise tax remittance and documentation or information confirming the overcharge or excise tax exemption.
 - (5) Wrong registration classification.** A refund request with appropriate documentation confirming the incorrect

registration and re-registration at the correct classification. The improper license plate and/or registration decal must be returned, as well. The registering licensed operator may be required to submit a notarized statement of error for a refund to be allowed. (This is not to be confused with the process of changing registration classification during a registration period).

- (b) No refund for change in type of registration.** When the type of registration is being changed no refund is due (as in noncommercial registration to farm registration).
- (c) Refund for change of laden weight of a commercial vehicle.** The only circumstance under which the registration for a commercial vehicle's weight can be reduced is when the error is made by the licensed operator. To issue a refund in this instance, both original registrations and a notarized statement signed by the licensed operator showing that the error was made in their office must be submitted.
- (d) Refunds payable to taxpayer.** Refund vouchers will be issued payable to the taxpayer for whom the payment was remitted, not payable to the remitter of the payment, if different.

Required Substantiating Documentation for Refund Requests is Outlined Below for the Indicated Situations

Note: All requests for refund must be made by completing Form 701-3. Forms that are received incomplete will not be processed until the required information is provided. Counter tickets or credit card receipts cannot be used in lieu of required excise/registration certificates or payment receipts.

Effective for 2018 Vehicle License Plates: Most new design plates issued for registrations expiring in 2018 did not have a separate (2018) registration validation decal affixed. If applying for a refund related to that 2018 registration and the following instructions indicate return of a registration decal is required, return the entire license plate in lieu of the decal.

Duplicate Registration for the Same Vehicle: Submit copies of the second registration transaction receipt, the license plate/decal last issued, and a photocopy of the first registration issued to the vehicle.

Registration of a Vehicle No Longer Owned: Submit the original registration transaction receipts, the license plate/decal purchased, and if vehicle ownership still reflects the incorrect name either a copy of the contract showing the vehicle was sold or traded in, a notarized bill of sale or an affidavit stating that the vehicle has been sold.

Example of Notarized Affidavit

I, _____ (seller), do hereby affirm that I sold the following vehicle:

(Year, Make and Serial Number of Vehicle)

To: _____ (buyer), on or before _____ (date).

(Signed by Claimant)

(Notarized)

INCORRECT REGISTRATION CLASSIFICATION

This type of refund may be approved if the classification error was made by Service Oklahoma or the licensed operator. If the error was made by the issuing licensed operator (i.e., taxpayer requested, and qualified for, a farm truck registration, but a noncommercial registration was issued), a signed statement from that licensed operator, acknowledging the error, is required.

Note: The above-described refund situation applies to errors in registration classification only. It is not to be confused with changing registration classifications.

DISABLED VETERANS

100% Rating Vehicle Excise Tax Exemption:

An excise tax exemption may be claimed on only one vehicle in a consecutive three-year period by any single qualifying veteran.

The exemption applies to vehicles only. It does not apply to boats/motors or manufactured homes.

The exemption does not apply to surviving spouses of qualified veterans.

Excise Tax Exemption Qualifying Criteria and Documentation

- The qualifying veteran must be listed on the title as an owner of the vehicle, additional owners may also be present.
- A letter from the United States Department of Veterans Affairs must be presented certifying that the veteran is receiving disability compensation at the 100% rate or the exemption card issued to document the sales tax exemption, and copies of the registration and payment receipts must be presented with the refund request.

Registration/License Plates

A veteran with at least a 50% service-connected disability is entitled to a reduced rate on annual registration and/or a special DAV license plate. A copy of the veterans 599 card or letter from the Veterans Administration stating the disability rating and effective date, as well as copies of the registration and payment receipts must be provided with the refund request.

HB2780 Effective Nov 1, 2021

Sales Tax Exemption must be claimed at the time of the transaction. Refunds may only be issued if the Vendor (licensed operator) refuses to honor the Exemption. Taxpayer must submit Form 13-37 Disabled American Veterans Notification of Denial of Exemption. Denial of Exemption will be investigated to determine if a refund is due.

Effective Date of Rating (Exemption)

The effective date must be on or before title assignment date for title transactions or transaction date for registration to be eligible for refund.

Example of Certificate of Registration



Date Issued: January 31, 2023
Letter ID: L0610971176
Certificate of Registration

Agent: 8800 - SERVICE OKLAHOMA

JANE DOE
1234 ANY STREET
ANY TOWN OK 12345-1234



VIN	123456ABC789123
Title #	810012650362
Class	Automobile
Year	1969
Make	CHEV
Model	CAMR
Color	BLACK
Plate	NGJ100
Plate Type	Non-Commercial
Decal	24T530001
Reg Commence	1/31/2023
Reg Expires	1/31/2024



Date Issued: January 31, 2023
Letter ID: L0610971176
Certificate of Registration

Agent: 8800 - SERVICE OKLAHOMA

JANE DOE



VIN	123456ABC789123
Title #	810012650362
Class	Automobile
Year	1969
Make	CHEV
Model	CAMR
Color	BLACK
Plate	NGJ100
Plate Type	Non-Commercial
Decal	24T530001
Reg Commence	1/31/2023
Reg Expires	1/31/2024

Example of Payment Receipt



Issued: January 31, 2023 10:06:42

Letter ID: L1463037480

Payment Receipt

8800 - SERVICE OKLAHOMA

MVD

P.O. Box 26940

Oklahoma City, Oklahoma 73126-0940

OVS Test Letter

JANE DOE
1234 ANY STREET
ANY TOWN OK 12345-1234



Vehicle ID: 123456ABC789123

Tag: NGJ100

1969 CHEVROLET CAMR

Decal: 24T530001

Description	Fee	Amount Paid
Excise Tax	\$296.00	\$296.00
Registration	\$26.00	\$26.00
Sales Tax	\$125.00	\$125.00
Tire Recycling - Under 19.5 inches	\$14.50	\$14.50
Title Fee	\$11.00	\$11.00
	\$472.50	\$472.50

		Fee	Amount Paid
TOTAL	Check	\$472.50	\$472.50

Service Oklahoma P.O. Box 26940 Oklahoma City, OK 73126-0940
service.ok.gov

Example of DAV 599 Card

ODVA Form No. 599 John Doe C 1234567

Revised November 2012

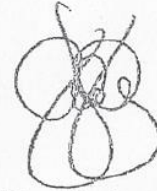
The records of the Veterans Administration disclose that you are eligible for a reduced fee for a motor vehicle license in the State of Oklahoma.

You should keep this certification with your title and present it to the tag agent at the time of purchase of your next license tag.

THIS CARD SHOULD NOT BE KEPT BY THE TAG AGENT,
BUT SHOULD BE RETAINED BY YOU FOR YOUR
USE EACH YEAR..



Assistant Director, VA Regional Office



Director, War Veterans Comm.

John Doe
Signature of Veteran

Examples of 100% Disabled Veteran Sales Tax Exemption

100% Disabled Veteran Sales Tax Exemption permits are non-expiring; therefore, any of the below card formats are valid.

Original Card

OTX0024-08-01-BT Form Number 13-54		Oklahoma Tax Commission SALES TAX EXEMPTION: 100% Disabled Veteran			Non-Transferable
If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the Oklahoma Tax Commission for cancellation with an explanation on the reverse side.				PERMIT NUMBER 800000	
BUSINESS LOCATION VETERAN 1234 ANYWHERE ST CITY, STATE ZIP	NAICS CODE	CITY CODE	PERMIT EFFECTIVE 00/00/0000	PERMIT EXPIRES <u>NON-EXPIRING</u>	
VETERAN 1234 ANYWHERE ST CITY, STATE ZIP					
PLEASE POST IN A CONSPICUOUS PLACE					

Card with 6 Exemption Numbers

Oklahoma Tax Commission	
100% Disabled Veteran Sales Tax Exemption	
Exemption Number	Effective Date
XXXXXX	01-JUL-05
JOE VETERAN 2501 N. LINCOLN BLVD. OKLAHOMA CITY, OK 73194-0000	

Card with 10 Exemption Numbers

Oklahoma Tax Commission	
100% Disabled Veteran Sales Tax Exemption	
Exemption Number	Effective Date
EXM-XXXXXXXX-XX	01-JUL-05
JOE VETERAN 2501 N. LINCOLN BLVD. OKLAHOMA CITY, OK 73194-0000	