

Streamlined Sales & Use Tax
Customer Returns, Refunds, Restocking Fees, and Layaway Fees
Suggested Revisions for States' Taxability Matrices in Red

Administrative Definitions	Treatment of Definition		Reference
	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.			
Delivery Charges for personal property or services other than direct mail.			
The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.			
Charges Associated with a <i>Common Carrier</i>			
<ul style="list-style-type: none"> • Handling, crating, packing, preparation for mailing or delivery, and similar charges 			
<ul style="list-style-type: none"> • Transportation, shipping, postage, and similar charges 			
Charges Associated with a <i>Vendor's own Delivery Vehicle</i>			
<ul style="list-style-type: none"> • Handling, crating, packing, preparation for mailing or delivery, and similar charges 			
<ul style="list-style-type: none"> • Transportation, shipping, postage, and similar charges 			
Delivery Charges for direct mail.			
The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.			
<ul style="list-style-type: none"> • Handling, crating, packing, preparation for mailing or delivery, and similar charges 			
<ul style="list-style-type: none"> • Transportation, shipping, and similar charges 			
<ul style="list-style-type: none"> • Postage 			

Layaway Charges.			
<p>The following charges imposed for the layaway process (over and above the price of the underlying item) are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</p>			
<ul style="list-style-type: none"> • Nonrefundable layaway charges 			
<ul style="list-style-type: none"> • Refundable layaway charges 			
Returns.			
<p>Identify whether a retailer could refund taxes on returns in the following scenarios. If the answer is yes to any of the following and there is a day limitation by when the return must be completed, then please specify.</p>	<p>Yes, Retailer can Refund the Sales Taxes</p>	<p>No Refund of Sales Tax</p>	<p>Statute/Rule Cite/Comment</p>
<ul style="list-style-type: none"> • When less than the full price of the item is returned? 			
<ul style="list-style-type: none"> • When shipping and handling charges are not refunded? 			
<ul style="list-style-type: none"> • When restocking fees are imposed and deducted from the amount of the refund? 			
<ul style="list-style-type: none"> • When restocking fees are imposed, but not deducted from the amount of the refund? 			
<ul style="list-style-type: none"> • When a shipping charge is imposed to return the item and deducted from the amount of the refund? 			

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| <ul style="list-style-type: none">• When a shipping charge is imposed to return the item and is not deducted from the amount of the refund? | | | |
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