

2023

CITY OF DULUTH



See Reverse Side for Instructions

Treasury Division, Room 120, City Hall, Duluth MN 55802 (218-)730-5047

2023 Sales Tax Refund

For Persons 65 Years of Age or Older

PLEASE PRINT

FILE BY APRIL 30, 2024: REFUND PERIOD IS MAY 1ST TO 15TH

COMPLETE ALL ITEMS

Form section containing personal information: Last Name, First Name & Middle Initial, Social Security Number, Date of Birth, Filing Status, Spouse's First Name & Initial, Spouse's Social Security Number, Spouse's Date of Birth, Street Address, Apartment No., City/State/Zip, and Phone Number.

Table for 'All Income' with 7 rows for different income sources and a total annual income row. Columns include description and dollar amount.

CHECK THIS BOX IF YOU WANT THE SALES TAX DIVISION TO COMPUTE YOUR REFUND. SIGN AND RETURN THIS FORM.

Form section for refund calculation: 'If you calculated your refund, please check the method used below:' with checkboxes for Method I and Method II, and a field for 'Amount of refund:'.

I hereby declare that I have examined the information contained in this application, and that said information is true and correct to the best of my knowledge and belief. I understand that willful use by me of false statements herein may cause me to be subjected to criminal prosecution or fraud.

Your Signature

Date

Spouse's Signature (if Married)

Date

Preparer's Name (Print or Type)

Preparer's Signature & Date

DO NOT WRITE BELOW THIS LINE

Return checked by: _____

Approved by: _____

INSTRUCTIONS

Who May Apply:

1. You must have attained the age of 65 or over by December 31st of 2023 **and**
2. You must have resided within the City limits of Duluth during the **entire** calendar year, **and**
3. You must meet income eligibility requirements
 - a) **Single Filers:** Annual income as reflected on Line 7 cannot exceed **\$21,688.24**
 - b) **Married, Filing Jointly:** Annual income as reflected on Line 7 cannot exceed **\$28,931.17**
 - c) **If you are married but only one of you is 65 or older: The person 65 or older may file as single.**
The single filer annual income cannot exceed **\$21,688.24 and** your household income with your spouse under age 65 **must not exceed \$28,931.17**

Income Defined

Income shall be the adjusted gross income as reported on your Federal Income Tax Return, if filed, **plus** amounts from all other sources. This shall include **Social Security**, Railroad Retirement, Veteran's Disability Pensions, Private Pensions, Wages, Interest, Dividends, Cash Public Assistance, State and City refunds (including last year's sales tax refund), Emergency Assistance, Rent Credits, etc..... This pertains to income received in the previous year.

REFUND CALCULATION:

There are two methods by which you can claim a refund. The majority will work out best under Method I. If you have had a major purchase in the past year, such as an appliance or furniture, Method II will probably be best.

- **Method I:** If you do not maintain records of actual purchases **Multiply the Income on Line 7 by .0022**
- **Method II:** If you do maintain suitable records of purchases, claimants must substantiate the amount of City of Duluth Sales or Use Tax they have paid during the last year. These records should be receipts or invoices which show the amount of tax paid. After these records have been examined by the Sale Tax Division, the amount substantiated will be refunded.

When to Apply

You may apply for refund between the dates **of January 1st and April 30th** following the year for which the refund is filed. ***No applications for this refund will be accepted after April 30, 2024.***

How to Apply:

- 1) Complete the Application
- 2) Sign the Application
- 3) Mail or Deliver to:

City of Duluth
Treasury Division
411 West 1st Street, Room 120
Duluth MN 55802-1187

Please contact us if you have any questions.

Telephone: (218) 730-5047 **Fax:** (218) 730-5917
Office Hours: Monday through Friday, 8:30 AM through 4:00 PM