How to fill out ST-21VT — Request for Sales Tax Refund of a Motor Vehicle Sold within 120 Days

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Kansas · written against ST-21VT (10-24), issued under K.S.A. 79-3697

The money-back half of Kansas's newest seller benefit. Since January 1, 2025, an individual who sells a vehicle within 120 days of buying another - either side of the purchase, privately or to a dealer - owes sales tax only on the difference. When the county treasurer could apply that credit at registration, no one needs this form; when they could not - you bought from a dealer, or sold after registering the replacement - this is how the Department refunds the excess. It wants both transactions' facts, the buyer of your old car, and the paper trail: sales tax receipt, bills of sale, and both titles front and back.

This sheet is not the form. Download the blank ST-21VT from the Kansas Department of Revenue, Division of Vehicles at **https://www.ksrevenue.gov/pdf/st-21vt.pdf?f=ks-st-21vt.pdf** — always take the current revision from the agency rather than a copy. Print this and keep it beside you while you complete theirs.

Every line, in the order you meet it

1	YOU	**Check the window and the direction**	One vehicle sold, one purchased, within 120 days of each other, either order, on or after January 1, 2025. **Watch out:** Also check who should be processing it: if you bought privately and have not registered yet, the county treasurer applies the credit at the counter and this form never enters the story.
2	YOU	**Part I and Part III**	You, with your Social Security number, and the person who bought your old car, with their address. **Watch out:** The buyer's details come off your TR-312 - one more reason that sheet gets completed properly on sale day rather than reconstructed from a text thread.
3	YOU	**Part II, both vehicles**	Year, make, VIN, price and date for the car sold and the car purchased. **Watch out:** The instructions even anticipate the lost VIN - it may be on an old insurance card or an old registration - but the prices must match the bills of sale and the titles, because the statute checks.
4	YOU	**The refund line**	Your arithmetic, or a blank the Department fills. **Watch out:** The refund is the tax on the amount your sale would have offset. When in doubt, leave it - the form's own line says the Department will calculate it for you, and a wrong figure slows a right claim.
5	YOU	**The exhibits**	Tick and attach: the sales tax receipt for the purchase, the dealer bill of sale if a dealer sold to you, the TR-312 from your sale, the old registration, and both titles front and back. **Watch out:** Copies of a title you have handed to a buyer feel impossible until you remember the photograph this site keeps telling you to take of the completed assignment - that photograph is this exhibit.
6	YOU	**Declare, sign, email**	The perjury declaration, the electronic-notice election, signature and date - then the packet to the audit services address, email preferred. **Watch out:** The claim stays open for three years from the replacement purchase, but every document on the checklist is easiest to gather in the week of the sale. File while the folder is still on the desk.

What gets this one rejected

- No bill of sale for the car you sold. The instructions make it the required document for a private transaction - you may use Kansas Form TR-312 - and the statute reprinted on the form's second page denies the deduction entirely without the signed bills of sale.
- Bills of sale that do not match the titles. The reprinted statute requires the sale price, date of sale and at least one buyer and seller on the bill of sale to match the assignment on the back of the certificate.
- Claiming when the county could have done it. The instructions route the ordinary case - a private purchase registered at the treasurer's counter - through the trade-in credit at registration; the refund exists for the transactions county treasurers cannot process.
- Selling more than one car against one purchase. The Department's notice on the new law is explicit that only one vehicle sold and one vehicle purchased can pair - multiple sales cannot stack against a single replacement.
- A missing sales tax receipt. The refund is of tax you actually paid, and the receipt from the county treasurer or the dealer is the first required document on the checklist.

Amber is what you write · Grey is a block somebody else completes · The completed example follows overleaf.

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

1

Name of Claimant			Social Security Number (SSN)
Berdine A. Haselhorst			512-84-XXXX
Address of Claimant	**City**	**State**	**Zip**
2247 SW Mulvane St	Topeka	KS	66611
Name of Contact Person	**Phone Number**	**Contact Person Email Address**	
Berdine A. Haselhorst	(785) 555-0163	b.haselhorst@example.com	

PART II - MOTOR VEHICLE INFORMATION

Motor Vehicle Sold:

2

Year	Make	Vehicle Identification Number (VIN)
2016	Hyundai	5XYZU3LB5GG284157
Selling Price of Used Motor Vehicle Sold		**Date**
9,850		07/14/2026

Motor Vehicle Purchased:

3

Year	Make	Vehicle Identification Number (VIN)
2022	Subaru	JF2SKADC6NH477208
Purchase Price		**Date**
24,300		05/20/2026

4 **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)

5

Name of Buyer			
Cletus J. Bergkamp			
Address of Buyer	**City**	**State**	**Zip**
1834 S Pattie St	Wichita	KS	67211
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:

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- 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

07/21/2026
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-21vtfaq2.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.