

How to File a Tampon Tax Refund Claim in Indiana

Step 1

Purchase tampons, pads, liners, or menstrual cups and save your receipt.

Step 2

Fill out form **GA-110L “Claim for Refund”** as shown on the sample document attached to these instructions

OR

For **electronic submissions** visit intime.dor.in.gov and select “Submit a refund request on purchases” on the bottom left corner. Follow the prompts while referring to the sample document attached to these instructions.



Step 3

Attach/include the receipt.

Step 4

Mail paper forms to: Indiana Dept. of Revenue
PO Box 935
Indianapolis, IN 46206-0935

Step 5

Please let us know if you've completed the Tampon Tax Refund Activation by emailing suzanne@periodlaw.org or sending us a DM at [@periodlaw](https://www.instagram.com/periodlaw).

Thank you for challenging this unfair, unconstitutional tax!

What To Expect Next

You may receive a letter from the state denying your request for a sales tax refund. You are not obligated to reply, and there will be no repercussions if you disregard it. However, please send a photo of any letter or email from the state to suzanne@periodlaw.org. If you're interested in pursuing this further, we can arrange a time to talk with you about your options.

Please note:

- Period Law is not providing legal advice.
- If you'd prefer to protest your state's tampon tax symbolically rather than officially, you may use the Symbolic Form, which is this packet's last page. The Symbolic Form is an unofficial but still a worthwhile protest of your state's tampon tax.

SAMPLE FORM - NOT FOR FILING



Form
GA-110L
State Form 615
(R12 / 1-19)

**Indiana Department of Revenue
Claim for Refund**

POA-1 form Included

Name of Taxpayer [YOUR FULL NAME]		Taxpayer Identification Number (include 3 digit location) [LEAVE BLANK]	
Address [YOUR ADDRESS]		Federal Identification Number [LEAVE BLANK]	
City [CITY]	State [STATE]	Zip [ZIP CODE]	Social Security Number [YOUR SOCIAL SECURITY NUMBER]

Indicate only one tax type from one of the following sections:

Section A					
<input type="checkbox"/> County Innkeepers	<input type="checkbox"/> Food & Beverage	<input type="checkbox"/> Motor Vehicle Rental	<input checked="" type="checkbox"/> Sales & Use (Not Fuel Related)	<input type="checkbox"/> Penalty	
<input type="checkbox"/> Sales & Use (Utilities)	<input type="checkbox"/> Withholding	<input type="checkbox"/> Collection Fees	<input type="checkbox"/> HRT-103	<input type="checkbox"/> Other _____	
Section B					
<input type="checkbox"/> Aviation Fuel Excise	<input type="checkbox"/> Gasoline Use	<input type="checkbox"/> Oil Inspection Fee	<input type="checkbox"/> Sales (Diesel)		
<input type="checkbox"/> Surcharge (Special Fuel - see instructions)	<input type="checkbox"/> Other Fuel Related _____				
Section C					
<input type="checkbox"/> Aeronautics	<input type="checkbox"/> Cigarette Excise	<input type="checkbox"/> Alcohol Excise	<input type="checkbox"/> Other Tobacco Products Excise		
Section D					
<input type="checkbox"/> BAS	<input type="checkbox"/> IFTA	<input type="checkbox"/> IRP/BPR	<input type="checkbox"/> Motor Carrier Fuel Tax	<input type="checkbox"/> Oversize/Overweight	<input type="checkbox"/> UCR

Provide the explanation as to why a refund is due:

A sales tax on menstrual products is not just inequitable and unfair; it is sex-based discrimination in violation of the equal protection clauses of the state and federal constitutions, and is therefore unconstitutional and illegal.

Year or Period Ending (mm/dd/yyyy)	Requested Refund Amount	Date(s) of Tax Payment(s)	Year or Period Ending (mm/dd/yyyy)	Requested Refund Amount	Date(s) of Tax Payment(s)
[Last day of purchase month]	[SALES TAX AMOUNT PAID]	[DATE OF PURCHASE]			

I hereby certify that the foregoing account is just and correct; that the amount claimed is legally due, after allowing all just credits; and that no part of the same has been paid. I further understand that this refund may be applied to any liability which I currently have outstanding. Under penalties of perjury, I declare that I have examined this form, including the accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Sign Form GA-110L and include evidence to support your claim. Failure to attach ALL documentation with your claim may result in your claim being rejected or denied.

Signature: **[YOUR SIGNATURE]** Printed Name: **[YOUR FULL NAME]** Title: **[LEAVE BLANK]**
 Daytime Phone Number: **[OPTIONAL]** Email: **[YOUR EMAIL ADDRESS]** Date: **[TODAY'S DATE]**

Online only: "Owner"

For Department Use Only

Tax Analyst/Auditor: _____ Date: _____ Supervisor: _____ Date: _____

Claim Number: _____

Year	Interest Paid From	Interest Paid To	Total Interest Amount	Total Refund Amount	DLN

ATTACH RECEIPT FROM YOUR PURCHASE OF MENSTRUAL PRODUCTS



Indiana Department of Revenue
Claim for Refund

POA-1 form Included

Name of Taxpayer			Taxpayer Identification Number (include 3 digit location)
Address			Federal Identification Number
City	State	ZIP	Social Security Number

Indicate only one tax type from one of the following sections:

Section A – The GA110L is not to be used for Withholding, Individual, or Corporate Income tax. See instructions.

- County Innkeepers Food & Beverage Motor Vehicle Rental Sales & Use (Not Fuel Related) VSE-103
 Sales & Use (Utilities) Collection Fees/Penalty HRT-103 Other _____

Section B

- Aviation Fuel Excise Gasoline Use Oil Inspection Fee Sales (Diesel)
 Surcharge (Special Fuel - see instructions) Other Fuel Related _____

Section C

- Aeronautics Cigarette Excise Alcohol Excise Other Tobacco Products Excise

Section D

- BAS IFTA IRP/BPR Motor Carrier Fuel Tax Oversize/Overweight UCR

Provide the explanation as to why a refund is due:

Year or Period Ending (mm/dd/yyyy)	Requested Refund Amount	Date(s) of Tax Payment(s)	Year or Period Ending (mm/dd/yyyy)	Requested Refund Amount	Date(s) of Tax Payment(s)

I hereby certify that the foregoing account is just and correct; that the amount claimed is legally due, after allowing all just credits; and that no part of the same has been paid. I further understand that this refund may be applied to any liability which I currently have outstanding. Under penalties of perjury, I declare that I have examined this form, including the accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Sign Form GA-110L and include evidence to support your claim. Failure to attach ALL documentation with your claim may result in your claim being rejected or denied.

Signature: _____ Printed Name: _____ Title: _____

Daytime Phone Number: _____ Email: _____ Date: _____

For Department Use Only

Tax Analyst/Auditor: _____ Date: _____ Supervisor: _____ Date: _____

Claim Number: _____

Year	Interest Paid From	Interest Paid To	Total Interest Amount	Total Refund Amount	DLN

Instructions for Completing Form GA-110L

Complete a separate Form GA-110L for each tax type and location. Fill-in all blanks as any **missing or incomplete information may delay the processing of your Claim for Refund or may cause the Claim for Refund to be rejected or denied.** Make sure any and all returns have been filed.

Note: Claim for Refund (Form GA-110L) can be completed electronically via the Indiana Department of Revenue's (DOR) secure e-service portal, the Indiana Taxpayer Information Management Engine (INTIME), at intime.dor.in.gov.

As of Dec. 1, 2020, DOR no longer accepts any removable media to include CDs, DVDs, or USB flash drives from customers needing to submit documents. Any media received in this manner will be returned or destroyed. Customers should use INTIME to submit data and documents in a secure, quick, and efficient manner.

DOR will not accept protective claims submitted at the end of the calendar year. All supporting documentation must be submitted with the GA-110L claim.

- Include the taxpayer's name, address, and correct Taxpayer Identification Number (TIN) with location number that was assigned by the state for your specific location.
- Check only ONE Tax Type.
 - **Each tax type requires a separate GA-110L.**
 - Refunds of the Surcharge tax are available to non-motor carriers who purchased special fuel (diesel, biodiesel, compressed natural gas or liquified natural gas) in Indiana from July 1, 2017 through June 30, 2018. The vehicle make, model and Vehicle Identification Number (VIN) must be included, along with purchase receipts.
 - This form is **not** to be used for Withholding, Individual, or Corporate Income tax. Refunds for these tax types must be requested with the appropriate amended return. All amended WH-3's must include corrected wage statements as well.
- Include a complete explanation of why the refund is due. **Attach ALL evidence to support your claim.** Examples are not all inclusive: invoices showing tax paid; copy of exemption certificate if it is an exempt customer; purchase agreement and contract for items such as software and warranties; proof of payment (credit invoice or canceled checks); utility bills showing meter number; use tax journal and any additional documentation to support your claim. Failure to attach ALL documentation with your claim may result in your claim being rejected or denied. **Do not use removable media (CDs, DVDs, or USB flash drives) to submit documents. Any media received in this manner will be returned or destroyed.**
- For a refund claim to be valid, a refund amount must be a request for the amount legally due for a specific tax period. Refund claim amounts must be separately stated by period or tax year. Include each requested refund amount for the appropriate period(s).
- Be sure to sign the GA-110L form and include a daytime phone number and email address. The form must be signed to be a valid refund claim. **Including a correct email address will help expedite the refund process.**
- Complete and attach a Power of Attorney (POA-1) form authorizing DOR to discuss your claim and specific tax type with someone other than the taxpayer. An electronic POA (ePOA) can be completed via DOR's secure e-service portal INTIME at intime.dor.in.gov.

Allow 60 days for processing before contacting DOR regarding the status of your claim.

For a refund to be valid, it must include:

1. the refund amount;
2. the tax period for which the refund is due;
3. the reason for the refund;
4. the taxpayer's signature; and
5. all required supporting documentation

If your claim does not include these items, it will be rejected or denied.

Mailing/Contact Information

Please use the information below based on the tax type selected.

Section A	Section B	Section C	Section D
Indiana Dept. of Revenue P.O. Box 935 Indianapolis, IN 46206-0935 (317) 232-2240	Indiana Dept. of Revenue P.O. Box 1971 Indianapolis, IN 46206-1971 (317) 615-2630 fetax@dor.in.gov	Indiana Dept. of Revenue P.O. Box 901 Indianapolis, IN 46206-0901 (317) 615-2710 excisetax@dor.in.gov	Indiana Dept. of Revenue P.O. Box 6075 Indianapolis, IN 46206-6075 (317) 615-7200 IndianaMotorFuel@dor.in.gov

To: Indiana Department of Revenue
P.O. Box 935
Indianapolis, IN 46206-0935

From:

Date:

Re: Tampon Tax Protest

I hereby request a refund of \$ _____ for sales tax paid on menstrual
products I purchased on _____ .

A copy of the receipt is attached.

The reason I am requesting a refund is because a sales tax on menstrual products is not just inequitable and unfair; it is sex-based discrimination in violation of the equal protection clauses of the state and federal constitutions, and is therefore unconstitutional and illegal.

Signed: