



State of Washington
 Department of Revenue
 Special Programs Division
 PO Box 47477
 Olympia, WA 98504-7477

Cigarette Tax Claim for Refund

for rates effective on or after July 1, 2005

Firm Name	Date
Address	Registration Number
City, State, Zip Code	Distributor Number

Reason For Refund:

The above firm has returned to the manufacturer packages of cigarettes with Washington State cigarette tax stamps affixed. These cigarettes were returned because they were unfit for sale.

 Name of Manufacturer

Distributors with their own Certificate of Destroyed Goods – see page 2.

An authorized agent of the Department of Revenue has verified improperly stamped packages of cigarettes as identified below.

		20's	25's	
No. of Stamps Returned to Manufacturer or Revenue or Certified Destroyed				
Jams or Burns				
Double Stamps				
Partial Stamps				
Stamps on Flaps				
Stamps Marked Off				
Total No. of Stamps	25's =		X \$ 2.53125	\$
	20's =	X \$ 2.025		\$
Less Discount	25's + 20's		X \$.006	(-)\$
Total Net Refund Due				\$

I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

 Signature of Firm Representative

 Telephone Number

For Department of Revenue Use Only	
Agent's Remarks	
Signature of Department of Revenue Field Representative	Date

If you have any questions, please contact the Cigarette Tax Program at (360) 570-3265.

For tax assistance visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

Distributors Certificate of Destroyed Goods. In cases where manufacturers are not accepting the return of “stale” cigarettes, a Distributor may destroy the cigarettes themselves and claim a refund for the stamps that were attached. Here are the procedures to follow for claiming that type of stamp refund.

- a) The Department of Revenue (DOR) requires advance notice of the destruction of the cigarettes and stamps. A DOR authorized agent must be present at the destruction or DOR must have approved the destruction without an agent being present. Attach pre-authorization unless destruction has been witnessed by DOR.
- b) The method of destruction must be approved by DOR. The cigarettes and stamps must be made unusable. For example, the cigarettes may not be placed in a dumpster or landfill without the cigarettes and stamps first being destroyed.

CERTIFICATE OF DESTROYED GOODS – CIGARETTE TAX STAMPS.

I am an authorized representative of _____, a licensed cigarette wholesaler. We certify that we have destroyed cigarettes unfit for sale, and the cigarettes had the Washington cigarette tax stamp affixed.

Identify date and manner of destruction

I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

Signature of Taxpayer or authorized representative / Title

If you have any questions, please contact the Cigarette Tax Program at 360-570-3265.