Mail to:

State of Washington
Department of Revenue
Taxpayer Account Administration
PO Box 47476
Olympia, WA 98504-7476

Refund Request for Business & Occupation Tax Paid on Civilian Health and Medical Program of the Uniformed Services/TRICARE Income

EXC/REF

Reset This Form

To request a refund of business & occupation (B&O) tax paid on civilian health and medical program of the uniformed services (CHAMPUS)/TRICARE income, complete and send this form to the Department of Revenue at the address noted above. Incomplete forms may delay your refund request. If you have questions, please call 1-800-647-7706.

Date _____

Company Name _____ Tax Registration Number _____

Mailing Address _____ Contact Person/Title _____

City, State, Zip _____ Telephone Number _____

- **Directions:** This spreadsheet may be used to request a refund of B&O Tax paid on income received from CHAMPUS/TRICARE. In the table below, list the amount of CHAMPUS/TRICARE income on which you paid B&O Tax, each calendar year.

Tax Periods	Total Amount of CHAMPUS/TRICARE Income on Which B&O Tax was Paid	Tax Rate	Amount to be Refunded
Calendar Year 2005		.015	$0.00
Calendar Year 2006		.015	$0.00
Calendar Year 2007		.015	$0.00
Calendar Year 2008		.015	$0.00
January - June 2009		.015	$0.00
		Grand Total	$ $0.00

Statute Period: As defined in the Revised Code of Washington (RCW) 82.32.060, and Washington Administrative Code (WAC) 458-20-229, the statutory period for the refund is four years before the beginning of the calendar year in which a refund application is made or examination of records by the department is completed.

Future reporting periods: As explained in WAC 458-20-169, a B&O tax deduction is allowed to health or social welfare organizations for amounts received from the United States, any instrumentality of the United States, the state of Washington, or any Municipal Corporation or political subdivision of the state of Washington as compensation for health or social welfare services. These deductible amounts should be included in the gross income reported on the return, and then deducted on the return when determining the amount of the organization's taxable income. The deduction should be taken as an "other" deduction, and explained as CHAMPUS/TRICARE income.

For tax assistance, visit 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.

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