



Seller's Declaration for Refund of Spirits Taxes

Follow the instructions on the reverse side of this form. Please print or type.

Name of Buyer	Spirits License Number	Buyer's UBI/Account ID	
Buyer's Address	City	State	Zip
Name of Seller		Seller's UBI/Account ID	
Seller's Address	City	State	Zip

Reason for Refund Request:

- I paid Consumer Spirits Taxes but am exempt.
- I paid On-premises Licensees Spirits Taxes but am exempt.
- I paid Consumer Spirits Taxes but should have paid On-premises Licensees Spirits Taxes.

To request a refund of overpaid spirits taxes, please provide the following information. **Applications not fully completed will not be accepted.**

1. Date of Purchase _____ Invoice/Receipt Number _____

Sales Price	Spirits Sales Tax Paid	Spirits Sales Tax Owed	Spirits Sales Tax Difference
# of Liters	Spirits Liter Tax Paid	Spirits Liter Tax Owed	Spirits Liter Tax Difference

2. Date of Purchase _____ Invoice/Receipt Number _____

Sales Price	Spirits Sales Tax Paid	Spirits Sales Tax Owed	Spirits Sales Tax Difference
# of Liters	Spirits Liter Tax Paid	Spirits Liter Tax Owed	Spirits Liter Tax Difference

Total Requested Refund Amount

Buyer's Authorization

By signing this declaration, I authorize the State of Washington Department of Revenue to contact the seller regarding these purchases, and confirm that I have not obtained a refund or credit for these purchases from the seller, nor will I seek such a refund or credit for these purchases from the seller in the future. This authorization is made pursuant to RCW 82.32.330, and I waive all my rights to prior notice of disclosure of tax information specified in RCW 82.32.330.

Buyer's Signature _____ Print Name and Title _____ Date _____

Seller's Declaration and Waiver of Seller's Rights to Claim Refund or Credit

Subject to penalty of perjury, by signing this form I declare that the above information is accurate, and that the seller has remitted to the Department of Revenue the spirits taxes sought to be refunded. I attest that the seller has not refunded or credited the spirits taxes to the buyer, and request that the Department of Revenue refund the spirits taxes directly to the buyer. I also waive any rights to seek a future refund of credit of the spirits taxes listed.

Seller's Signature _____ Print Name and Title _____ Date _____

Instructions for Completing the Seller's Declaration for Refund of Spirits Taxes Form

A buyer must complete this form when filing a refund or credit claim and has paid spirit taxes in error or was charged the incorrect rate for spirits taxes, and when the seller agrees to sign the Seller's Declaration for Refund of Spirits Taxes and waiver of seller's rights, and the seller is requesting that spirits taxes be refunded directly to the buyer by the Department of Revenue for any of the following reasons:

- The seller is insolvent and is financially unable to make the refund.
- The seller refuses to refund the spirits taxes but agrees it should not have been collected.

To claim your refund, read these instructions then complete the reverse side of this form.

Buyer's Instructions:

Step 1: Provide your contact information, including UBI number or account ID, spirits license number, name of seller/seller's business name, seller's UBI number or account ID, seller's address, and reason for refund request.

Step 2: Provide the sales information, including the date of sale, invoice/receipt number, sales price not including tax, number of liters purchased, amount of spirits sales and liter taxes paid, spirits sales and liter taxes owed, and the tax differences for each transaction. Each invoice and receipt must be separately stated.

Step 3: Add the refund tax difference amounts together to calculate your total requested refund amount. All applicable sections must be fully completed and the form must be signed.

Step 4: Present this form to the seller.

Seller's Instructions:

Your customer (the buyer) should have entered information on this form concerning transactions for which they are claiming a refund of spirits taxes directly from the Department of Revenue.

Seller, please complete the following steps:

Step 1: Examine the information to verify it is accurate.

Step 2: Verify that you have not already credited your customer for the purchases listed.

Step 3: Verify that your company has not already requested a refund of the spirits taxes from the Department of Revenue.

Step 4: Complete the seller's portion and return the signed form to your customer, if you determine that all of the information is accurate, and you agree that the Department of Revenue should refund the spirits taxes directly to the buyer.

Questions:

1. What documentation needs to be attached to the form?

Copies of purchase receipts, invoices or other documentation from the seller that itemize the amount of the spirits taxes paid for each sales transaction and an explanation for the refund request. Keep the original supporting documents to substantiate the amounts provided on this form.

2. What will happen if the form is not fully completed or signed?

If the form is not complete or signed by both the buyer and seller, you will be notified that your tax refund claim will not be accepted.

3. What if I can't locate the seller or the seller refuses to sign the Seller's Declaration for Refund of Spirits Taxes?

If the seller cannot be located or if the seller refuses to sign the Seller's Declaration for Refund of Spirits Taxes, then you will need to complete a Buyer's Declaration for Refund of Spirits Taxes form.

4. What if I have a refund claim for purchases from more than one seller?

Either a Seller's Declaration or a Buyer's Declaration for Refund of Spirits Taxes must be submitted for each individual seller.

5. What if my company is currently being audited by the Department of Revenue?

Provide the completed refund application and required documentation directly to the auditor.

6. How do I submit my claim?

You can submit the claim and all supporting documents electronically using Secure Messaging on the Department's website at <http://dor.wa.gov> or attach the documents to this form and mail to the following address:

**Taxpayer Account Administration Division
Department of Revenue
PO Box 47476
Olympia, WA 98504-7476**

7. What if I have questions about this form or need instructions on submitting the form electronically?

Call the Department of Revenue by phone at 1-800-647-7706, or send an email inquiry to communications@dor.wa.gov