

## Form 32 2485

Compliance Procedures &  
Administration  
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# Application for Refund of Use Tax

Please attach a copy of title application showing proof of tax paid to the County Auditor and proof of tax paid to another state if applicable. If application is for a leased vehicle, attach proof of the lease. **(See page 2 for documentation needed).**

## 1 Applicant information

Name:

Address:

City:

State:

Zip:

Amount of use tax paid:

Amount of refund:

## 2 Vehicle description

License plate number:

Year:

Make:

Model:

VIN Number:

## 3 Details of use payment *(complete from validation stamped on application)*

County where filed:

Date validated:

Local code:

Applicant believes and therefore submits that the tax in question was not legally due and owing for the following reasons:

## 4 Signature

I hereby apply to the Department of Revenue for refund of Use Tax paid by me to the County Auditor mentioned above, as agent for the Department of Revenue.

Applicant signature:

Date:

Phone number:

To request this document in an alternate format, please complete the form [dor.wa.gov/AccessibilityRequest](http://dor.wa.gov/AccessibilityRequest) or call 360-705-6705. Teletype (TTY) users please dial 711.

## 5 Refund documentation needed *(Some of the More Common Refunds)*

A copy of the registration certificate (or temporary permit when applicable) is needed in addition to the following documentation.

### 1. 90 Day Exemption:

- a. Proof of residency in other state (utility bills, rent receipts).
- b. Proof of 90 days or more use in other state.
- c. Proof when residency was established in Washington (rental agreement or house closing statement, voter registration, utility deposit receipts).

### 2. Duplicate Payment:

- a. Document showing tax previously paid.

### 3. Farm Auction:

- a. Proof vehicle was purchased at a farm auction.

### 4. Gift:

- a. Proof of tax paid by donor.
- b. Affidavit of gift from donor.

### 5. Mobile Home:

- a. Copy of mobile home excise tax affidavit filed at the county level.

### 6. Rescinded Sale:

- a. Affidavit from seller stating full purchase price is being returned to the purchaser.
- b. Copy of title signed back over to the seller.

### 7. Trades:

- a. Affidavit of trade with year, make, model, identification number and to whom the trade was made.

### 8. Value Overstated:

- a. Documentation stating the selling price of the vehicle (bill of sale).
- b. Proof of true value
  - 1) Dealer appraisal
  - 2) Estimate of repairs
  - 3) Commonly used value guide showing retail value