

Application for Sales Tax Refund on Purchases & Installation of Qualified Renewable Energy Equipment

Account ID:

Period/year:

Form 40 2444

You may be eligible for a refund of sales tax on the purchase and installation of a solar energy system if:

- The system can generate at least 1kW, but no more than 100kW, AC of electricity.
- The system is purchased between July 1, 2019 and Dec. 31, 2029.
- The system is installed on or after July 1, 2019 and completed by Dec. 31, 2029.

Applicant information

Name: _____ Account ID (if applicable): _____
Phone: _____ Mailing address: _____
City: _____ State: _____ Zip: _____
Physical address of energy system: _____
City: _____ State: _____ Zip: _____

Solar energy system size (kilowatt hours)

Total Refund Requested (found on table from page 2)

What to do next:

1. Attach the required documents to this application:

- Documentation showing that your system can generate at least 1kW, but no more than 100kW, AC of electricity.
- Invoices and/or receipts for purchases.
- Proof of payment for invoices.
- Copy of one line diagram provided with your equipment.

If you are requesting a refund of sales tax paid on installation charges/labor, attach the following required documents to this application:

- Copy of the Contractor's L&I Contractor License.
- Contractor's current unified business identifier (UBI).
- Contractor's proof of industrial insurance coverage and unemployment insurance coverage.
- Attestation from the installer that they haven't had any federal or state wage and hour violations within the past 24 months.

Note: providing these documents with your application will prevent delays in processing your refund. Failure to provide the documentation upon request by the department may result in the denial of your refund.

2. Mail your application and documents to:

Department of Revenue
Renewable Energy Refunds
PO Box 47476
Olympia, WA 98504-7476

Declaration and authorization

By signing this declaration, I authorize the Washington State 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. I waive all my rights to prior notice of disclosure of tax information specified in RCW 82.32.330.

Buyer's signature: _____ Date: _____

Buyer's name (please print or type): _____

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

Complete the table below:

The 4-digit location code can be obtained on the department's website at dor.wa.gov/TaxRateLookup.

Date of purchase	Name and address (city, state, & zip) of seller and/or installer	Purchase or delivery location (use 4-digit code)	Description of purchase	Purchase price (before tax)	Amount of retail sales tax paid
Total - Carried forward to page 1					

Instructions and frequently asked questions

What information needs to be completed on this application?

All applicable sections must be completed, and the application must be signed. Incomplete applications will not be returned. Submit legible copies of receipts and invoices, not the originals.

What will happen if this application is not fully completed?

You will be notified by letter that your retail sales tax refund claim was not accepted as filed. You may reapply for a refund within the time frame allowed by statute.

What is the allowed statutory time frame to claim a refund?

No refund may be made for taxes paid more than four years after the end of calendar year in which the tax was paid to the seller.

When can I expect my refund?

The department will approve or deny refund requests within 90 days after the buyer has submitted all documentation.

How can I get the 4-digit code for the location of purchase if I don't know it?

The 4-digit location code can be obtained on the department's website at dor.wa.gov by clicking on the Find the Sales Tax Rate (GIS) link, on the homepage.

Do I need to provide any documentation with my application?

Yes. Please see page 1 of the refund application for a list of recommended documentation. If you do not provide supporting documentation, we will request it from you. You will have 90 days to provide it, or your request may be denied.

Can I file for refund electronically?

Yes, go to the Department's website at dor.wa.gov and register for an online account or if you are already registered, sign in to "My DOR." On your My DOR home page in the "I want to" section, click Send a Message to compose a new message. In the drop down box click on Refund Requests then attach a scanned copy of this completed application and scanned legible copies of supporting documents.

Where do I mail this application and supporting documents if I do not file electronically?

Attn: Renewable Energy Refunds
Washington State Department of Revenue
PO Box 47476
Olympia WA 98504-7476

What records should I keep to support the refund claim?

Keep all supporting documents such as original receipts or invoices, proof of tax paid, and documents describing the machinery and equipment.

What if I have questions about this application?

Call the Department of Revenue at 360-705-6705, or send an email inquiry to communications@dor.wa.gov

If you have questions about an application you have already submitted, call 360-705-6218.