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

# Claim for Credit of Tobacco Products Tax
*Based on Destruction of Goods*

This application must be used by persons requesting the destruction of tobacco products and seeking a credit for tobacco products tax reported and paid on a previous Excise Tax Return.

A Tobacco Products Tax Worksheet can be found on the Department's website at dor.wa.gov, to support the amount of tobacco products tax credit claimed.

**Instructions:** Complete this application and mail to the Department no later than 15 days before the proposed destruction date. Do **not** destroy the products until you receive authorization from the Department. Retain a copy of the approved application in your records for five years. If you have questions, please call (360) 705-6219 or fax (360) 705-6174.

| Name of Business | | Account ID |
|---|---|---|
| Mailing Address | | Telephone Number |
| City | State | Zip Code |

The products to be destroyed are located on the property of: _____
*(Business Name)*

Physical Address:_____

City: _____ State: _____Zip: _____

The unusable products will be destroyed on:_____ at _____AM/PM
*(Date)*                      *(Time)*

We will take a credit for destroyed goods in the amount of $ _____ on our _____ tax return.
*(Tax Reporting Period)*

**Reason for Destruction of Tobacco Products:**

**Method of Destruction of Tobacco Products:**

Under penalties of perjury, I certify the above information is true and correct, the products have become unusable, and they will be destroyed on the date and time shown above. I understand I must have an approved copy of this application in my possession before destroying these products. I understand a representative from the Department of Revenue may be present to witness the destruction.

| | |
|---|---|
| Authorized Signature | Date |
| Name and Title (print) | Telephone Number |

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.

**Do not Complete the Portion Below**

. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

| Witnessed by | Title | Date |
|---|---|---|
| Approved to Destroy Without a Witness by | Title | Date |

REV 40 2434e (11/12/19)