

## Application for Refund on Machinery and Equipment for Manufacturing, Research and Development, or a Testing Operation

The Manufacturers' Sales and Use Tax (M&E) Exemption provides a retail sales and use tax exemption for machinery and equipment used directly in a qualifying manufacturing, research and development, or testing operation ([RCW 82.08.02565](#)<sup>1</sup> and [RCW 82.12.02565](#)).<sup>2</sup>

Charges for labor and services rendered in respect to installing, repairing, cleaning, altering, or improving qualifying machinery and equipment are also exempt from sales and use tax.

**Select the qualifying activity that applies to your business** (do not use this form if your business does not perform a qualifying activity below):

Manufacturing Operation - the manufacturing of articles, substances, or commodities for sale as tangible personal property.

Research and Development Operation - engaging in research and development as defined in [RCW 82.63.010](#)<sup>3</sup> by a manufacturer or processor for hire.

Testing Operation - the testing of tangible personal property for a manufacturer or processor for hire.

**If you selected a qualifying activity above**, complete this form and use the steps on page 2 to complete the [required worksheet](#).<sup>4</sup>

**Important:** Applications not fully completed or received without supporting documentation will not be accepted.

Account ID:                      Period Covered by Request:

Total Requested Refund:

Name of Claimant:

Address:

Phone:

City:

State:

Zip:

Name of Representative (attach a [Confidential Tax Information Authorization](#)<sup>5</sup> if filling on behalf of claimant):

Address:

Phone:

City:

State:

Zip:

<sup>1</sup> <https://app.leg.wa.gov/RCW/default.aspx?cite=82.08.02565>

<sup>2</sup> <https://app.leg.wa.gov/RCW/default.aspx?cite=82.12.02565>

<sup>3</sup> <https://apps.leg.wa.gov/rcw/default.aspx?cite=82.63.010>

<sup>4</sup> <https://dor.wa.gov/sites/default/files/legacy/Docs/forms/Misc/M&EWorksheet.xlsx>

<sup>5</sup> <https://dor.wa.gov/legacy/Docs/forms/Misc/27-0060e.pdf>

**Instructions for completing the [Manufacturers' Sales and Use Tax Exemption \(M&E\) Worksheet](#):<sup>6</sup>**

1. Date of Purchase – Enter the date on your invoice or receipt
2. Invoice Number – Enter the invoice number; if there is no invoice or receipt number enter 'N/A'
3. Vendor's Name – Enter the name of the business from which you purchased the item
4. (4a-4d) Street Address, City, State and Zip – Enter the address where the item was purchased or delivered (for sales tax) or first used (for use tax)
5. Item Description – Enter a brief description of the exempt item
6. How the Item Qualifies? – Select an option from the drop down menu
7. Useful Life of 1 Year or More? – Select an option from the drop down menu, the item does not qualify if the answer to this question is 'No'
8. Taxable Amount – Enter the purchase price of the qualifying item (not including tax)
9. Sales or Use Tax Paid – Enter the amount of sales or use tax paid on the qualifying item

**Note:** If there are qualifying and non-qualifying items on any receipt/invoice, include only qualifying items.

Subject to penalty of perjury, I declare that the information provided is true, correct, and complete. I do hereby make application for refund or credit, pursuant to [RCW 82.32.060](#),<sup>7</sup> and certify that all taxes for which this claim is filed have been paid.

Claimant's or Representative's Signature: \_\_\_\_\_

Name and Title (Print):

Date:

<sup>6</sup> <https://dor.wa.gov/sites/default/files/legacy/Docs/forms/Misc/M&EWorksheet.xlsx>

<sup>7</sup> <https://apps.leg.wa.gov/rcw/default.aspx?cite=82.32.060>