

## For Businesses: Application for Refund or Credit for Sales Tax and Use Tax Paid

**Important:** Incomplete applications will not be accepted. Applications received without supporting documentation will be delayed until substantiation is provided. Requests are generally completed within 90 days after all substantiation is received ([WAC 458-20-229](#)).<sup>1</sup>

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>2</sup> if filling on behalf of claimant): \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Provide an explanation for the basis of your refund or credit: \_\_\_\_\_

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>3</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>1</sup> <https://app.leg.wa.gov/WAC/default.aspx?cite=458-20-229>

<sup>2</sup> <https://dor.wa.gov/legacy/Docs/forms/Misc/27-0060e.pdf>

<sup>3</sup> <https://apps.leg.wa.gov/rcw/default.aspx?cite=82.32.060>

## Instructions for completing the [Business Refund or Credit for Sales or Use Tax Paid Worksheet](#):

1. Complete the Business Name and Account ID fields
2. Select the Refund or Credit Type from the drop down options provided
3. Column A should auto-populate and track a count of the number of items
4. Complete Columns B through K as explained below:
  - a. Date of Purchase – Enter the date on your invoice or receipt
  - b. Invoice Number – Enter the invoice number; if there is no invoice or receipt number enter 'N/A'
  - c. Vendor's Name – Enter the name of the business from which you purchased the item
  - d. 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)
  - e. Item Description – Enter a brief description of the exempt item
  - f. Taxable Amount - Enter the purchase amount of the qualifying item (not including tax)
  - g. Sales or Use Tax Paid – Enter the amount of sales or use tax paid on the qualifying item
5. Ensure the final Refund or Credit Amount is correct.

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

### To be considered complete, your request must include the following documents:

- A complete Refund or Credit Application (this form)
- A completed [Sales or Use Tax Refund worksheet](#)<sup>4</sup> (or similar worksheet), with explanations for any fields left blank
- A [Seller's Declaration](#)<sup>5</sup> or [Buyer's Declaration](#)<sup>6</sup> for all vendors
- Copies of all invoices and/or receipts referenced in your worksheet
- Documents needed to substantiate your refund or credit
- A [Confidential Tax Information Authorization](#)<sup>7</sup> if the preparer of the Refund Application is not listed as a business owner, partner, corporate officer, or member in official records held by Washington State

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

<sup>5</sup> <https://dor.wa.gov/sites/default/files/legacy/Docs/forms/Misc/41-0106.pdf>

<sup>6</sup> <https://dor.wa.gov/sites/default/files/legacy/Docs/forms/Misc/41-0104.pdf>

<sup>7</sup> <https://dor.wa.gov/legacy/Docs/forms/Misc/27-0060e.pdf>