



Form 32 2520e

Sales Tax Refund Request for Tribes and Tribal Members/Citizens

To apply for a sales tax refund, you must complete and submit this form, along with any supporting documents (listed in step 5), to the department. You must submit a separate form for each seller/business from whom you made purchases.

To qualify for a refund you must:

- Seek a refund directly from the seller, prior to requesting one from the department.
- Explain why the purchase should have been exempt from sales tax, usually this is because items were delivered to your Indian Country or used directly for treaty fishing.
- Initiate the refund request within the statutory time frame. The purchase cannot have been made more than four years prior to the beginning of the calendar year.

Account ID (if known):

1 Purchaser information

Name:

Phone:

Mailing address:

City:

State:

Zip:

2 Seller and receipt information

Name of seller:

Purchase date	Item description	Purchase amount (before tax)	Refund amount

Total refund requested*:

*If you need additional lines, attach a sheet and manually calculate the total refund requested.

3 Place of delivery

You must check one of the following:

Received in my Indian Country at my mailing address as listed above.

Received at another location within my Indian Country as entered below.

Received at another location as entered below.

Address:

City:

State:

Zip:

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.

4 Reason for refund

Explain why your purchase is eligible for a refund:

Item was purchased in or delivered to my Indian Country.

Item is used in treaty fishing.

Other, please explain:

5 Supporting documents

In addition to your completed application, you must provide supporting documents.

Required documents

- One of the following:
 - o For a tribal member/citizen:
 - Your tribal identification, or
 - Your spouse's tribal membership and proof of your spousal relationship, or
 - Your treaty fishing identification card.
 - o For a tribe:
 - Letter from a tribal representative, or
 - Proof that payment was made by the tribe for tribal enterprise (such as a copied check or tribal credit card).
- Legible copies of receipts or invoices showing sales tax paid, with the eligible item circled. Do not highlight the receipt. Receipts will not be mailed back to you.
- Proof the items were either purchased in or delivered to your Indian Country AND
- One of the following two declarations:
 - o Seller's Declaration for Buyer's Refund of Retail Sales Tax, or
 - o Buyer's Declaration for Refund of Retail Sales Tax.

Other documents, if applicable

- Sales Tax Exemption Certificate or other exemption documentation required by law.

6 Declaration

Subject to the penalty of perjury, I declare that the information provided is true, correct, and complete. I certify that all taxes for which this claim is filed have been paid by me, and that I have not and will not obtain a refund of the tax on these items from the seller.

Signature of buyer:

Date:

7 Submit form

Submit this form and all supporting documents to:

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

You should expect to receive a response within 90 business days.

Questions? Call 360-705-6705, or visit dor.wa.gov.