



# Department of Revenue

## Seller's Declaration

for Buyer's Refund of Retail Sales Tax

Name of Buyer			Buyer's Account ID		
Name of Seller			Seller's Account ID		
Seller's Address		City	State	Zip	
Date of Sale	Invoice Number	Sales Price (Before Tax)	Amount of Retail Sales Tax Paid	Location of Sale (Use 4-digit code)	Description of Items Purchased

### Buyer's Authorization

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

\_\_\_\_\_  
Buyer's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name and Title (print)

\_\_\_\_\_  
Phone

### Seller's Declaration and Waiver of Seller's Rights to Claim Refund or Credit

Subject to penalty of perjury, by signing this form I declare that the above information is accurate, and that the seller has remitted to the Department of Revenue the retail sales tax sought to be refunded. I attest that the seller has not refunded or credited the retail sales tax to the buyer, and request that the Department of Revenue refund the retail sales tax directly to the buyer. I also waive any rights to seek a future refund or credit of the sales tax listed.

\_\_\_\_\_  
Seller's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name and Title (print)

\_\_\_\_\_  
Phone

Mail this form with the *Application for Refund or Credit* to:

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

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

# Instructions for Completing the Seller's Declaration Form

## Buyer's Instructions:

### 1. When should a buyer file this form?

A buyer should complete this form when the seller agrees to sign the Seller's Declaration and waiver of seller's rights, and the seller is requesting that sales tax be refunded directly to the buyer by the Department of Revenue for any of the following reasons:

- The seller is no longer engaged in business.
- The seller is insolvent and is financially unable to make the refund.
- The seller refuses to refund the retail sales tax but agrees it should not have been collected.

### 2. What if I can't locate the seller or the seller refuses to sign the Seller's Declaration?

If the seller cannot be located or if the seller refuses to sign the Seller's Declaration, then you will need to complete a *Buyer's Declaration for Refund of Retail Sales Tax* form.

### 3. What information needs to be completed on the form?

All applicable sections must be fully completed, and the form must be signed by both the buyer and seller.

### 4. What will happen if this form is not fully completed or signed?

You will be notified that your retail sales tax refund claim was not accepted.

### 5. How can I get the 4-digit code for the "Location of Sale" if I don't know it?

The 4-digit location code can be obtained on our website at <http://dor.wa.gov> by clicking on the **Find the Sales Tax Rate (GIS)** link, on the homepage.

### 6. What documentation needs to be attached to the form?

RCW 82.32A.030 requires taxpayers to substantiate refund claims. Supporting documentation may include the following items:

- Invoices
- Resale certificates
- Sales tax exemption certificates
- Proof that sales tax has been paid
- Contracts and other sales documents

### 7. What if I have a refund claim for purchases from more than one seller?

Provide a separate completed Seller's Declaration or a Buyer's Declaration form, along with supporting documentation, for each seller. These forms should be summarized on your Application for Refund or Credit.

### 8. What if the records to substantiate my claim contain too many pages to attach them all?

Provide a detailed spreadsheet containing the transaction information supporting your claim.

When possible, submit the information electronically using Secure Messaging from the Department's website at <http://dor.wa.gov>

### 9. What if my company is currently under an audit conducted by the Department of Revenue?

Present the completed application and required documentation directly to the Revenue Auditor.

### 10. What if I have questions about this form?

Call the Department of Revenue by phone at 1-800-647-7706, or send an email inquiry to [communications@dor.wa.gov](mailto:communications@dor.wa.gov)

### 11. Where do I mail this form and supporting documents once they are completed?

Attach this form, and all supporting documents, to your *Application for Refund or Credit* claim form and mail to the following address:

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

## Seller's Instructions:

Your customer (the buyer) should have entered information on this form concerning transactions for which they are claiming a refund of retail sales tax directly from the Department of Revenue.

### **Seller, please complete the following steps:**

1. Examine the information to verify it is accurate.
2. Verify that you have not already credited your customer for the purchases listed.
3. Verify that your company has not already requested a refund of the sales tax from the Department of Revenue.
- 4a. **Do not complete the seller's portion**, but reply back to the buyer explaining why you cannot complete the seller's portion of this form if:
  - you determine that the sales tax should not be refunded; or
  - you will be refunding or crediting your customer directly.
- 4b. **Complete the seller's portion and return the signed form to your customer**, if you determine that all of the information is accurate, and you agree that the Department of Revenue should refund the sales tax directly to the buyer.