

Form 32 2485

Compliance Procedures &
Administration
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Olympia WA 98504-7473
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Application for refund of use tax

Please attach a copy of title application showing proof of tax paid to the County Auditor and proof of tax paid to another state if applicable. If application is for a leased vehicle, attach proof of the lease. **(See page 2 for documentation needed).**

1 Applicant information

Name:

Address:

City:

State:

Zip:

Amount of use tax paid:

Amount of refund:

2 Vehicle description

License plate number:

Year:

Make:

Model:

VIN Number:

3 Details of use payment *(complete from validation stamped on application)*

County where filed:

Date validated:

Local code:

Applicant believes and therefore submits that the tax in question was not legally due and owing for the following reasons:

4 Signature

I hereby apply to the Department of Revenue for refund of Use Tax paid by me to the County Auditor mentioned above, as agent for the Department of Revenue.

Applicant signature:

Date:

Phone number:

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

5 Refund documentation needed *(Some of the More Common Refunds)*

A copy of the registration certificate (or temporary permit when applicable) is needed in addition to the following documentation.

1. 90 Day Exemption:

- a. Proof of residency in other state (utility bills, rent receipts).
- b. Proof of 90 days or more use in other state.
- c. Proof when residency was established in Washington (rental agreement or house closing statement, voter registration, utility deposit receipts).

2. Duplicate Payment:

- a. Document showing tax previously paid.

3. Farm Auction:

- a. Proof vehicle was purchased at a farm auction.

4. Gift:

- a. Proof of tax paid by donor.
- b. Affidavit of gift from donor.

5. Mobile Home:

- a. Copy of mobile home excise tax affidavit filed at the county level.

6. Rescinded Sale:

- a. Affidavit from seller stating full purchase price is being returned to the purchaser.
- b. Copy of title signed back over to the seller.

7. Trades:

- a. Affidavit of trade with year, make, model, identification number and to whom the trade was made.

8. Value Overstated:

- a. Documentation stating the selling price of the vehicle (bill of sale).
- b. Proof of true value
 - 1) Dealer appraisal
 - 2) Estimate of repairs
 - 3) Commonly used value guide showing retail value