

Form 41 0105

Send form & documents to:

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

Application for Refund or Credit

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

Period covered by claim:

Total refund claimed:

Name:

Account ID:

Phone:

Address:

City:

State:

Zip:

Name of representative:

(attach a [Confidential Tax Information Authorization](#) form if filing representing claimant)

Street:

City:

State:

Zip:

Provide a full explanation based on your claim. Use additional sheets if needed and send all documents necessary to support your claim.

Subject to 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.

Claimant/representative's signature:

Date:

Print name:

Title:

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.

Instructions for Completing the Application for Refund or Credit Form

1. Who should file this form?

A seller who is claiming a refund or credit to their account for overpaid taxes, penalties, or interest.
A buyer that has paid retail sales tax in error and one of the following conditions exists:

- The seller is no longer engaged in business.
- The seller has moved or the buyer cannot locate the seller.
- The seller is insolvent and is financially unable to make the refund.
- The seller refuses to refund the retail sales tax directly to the buyer, but agrees it should not have been collected.

2. What information needs to be included on the Application form?

All applicable sections must be fully completed or the application will not be accepted. If a claim is being filed that involves more than one account ID, then a separate application must be filed for each account.

The claim must include the following information:

- Taxpayer's name and account ID number.
- Total refund amount being claimed.
- Tax classifications and periods being affected.
- Basis for the claim.
- Signature of taxpayer or representative.

3. What documentation needs to be attached to the form to support this claim?

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.
- Proof of refund or credit to customer.
- Detail of bad debts.
- Contracts and other sales documents.

4. When does the Seller's Declaration need to be attached?

The Seller's Declaration form must be attached when the buyer is filing the claim, has paid retail sales tax in error, and has obtained a signed Seller's Declaration affirming the seller will not refund or credit the sales tax directly back to the buyer.

5. When does the Buyer's Declaration need to be attached?

The Buyer's Declaration form must be attached when the buyer is filing the claim, has paid retail sales tax in error, but is unable to obtain a signed Seller's Declaration.

6. What will happen if this form is not fully completed or if supporting documentation is not attached?

You will be notified that your Application for Refund or Credit was not accepted.

7. What tax periods can be included within the claim?

RCW 82.32.060 provides that a refund or credit cannot be made for taxes, penalty, or interest paid more than four years prior to the beginning of the calendar year in which the refund application is made, unless a valid written waiver has been executed.

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 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 my claim?

Question about the form: Call the Department of Revenue by phone at 360-705-6705, or send an email inquiry to communications@dor.wa.gov

Questions about a claim: Call 360-705-6215

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

Please mail your claim to the following address:

Attn: Refunds

Washington State Department of Revenue

PO Box 47476

Olympia, WA 98504-7476