

Buyer's Declaration for Refund of Spirits Taxes

Follow the instructions on the reverse side of this form. Please print or type.

Name of Buyer	Spirits License Number	Buyer's UBI/Tax Registration Number	
Buyer's Address	City	State	Zip
Name of Seller		Seller's UBI/Tax Registration Number	
Seller's Address	City	State	Zip

Reason for Refund Request:

- I paid Consumer Spirits Taxes but am exempt.
 I paid On-premises Licensees Spirits Taxes but am exempt.
 I paid Consumer Spirits Taxes but should have paid On-premises Licensees Spirits Taxes.

To request a refund of overpaid spirits taxes, please provide the following information. **Applications not fully completed will not be accepted.**

1. Date of Purchase _____ Invoice/Receipt Number _____

Sales Price	Spirits Sales Tax Paid	Spirits Sales Tax Owed	Spirits Sales Tax Difference
# of Liters	Spirits Liter Tax Paid	Spirits Liter Tax Owed	Spirits Liter Tax Difference

2. Date of Purchase _____ Invoice/Receipt Number _____

Sales Price	Spirits Sales Tax Paid	Spirits Sales Tax Owed	Spirits Sales Tax Difference
# of Liters	Spirits Liter Tax Paid	Spirits Liter Tax Owed	Spirits Liter Tax Difference

3. Date of Purchase _____ Invoice/Receipt Number _____

Sales Price	Spirits Sales Tax Paid	Spirits Sales Tax Owed	Spirits Sales Tax Difference
# of Liters	Spirits Liter Tax Paid	Spirits Liter Tax Owed	Spirits Liter Tax Difference

Total Requested Refund Amount

Buyer's Declaration and Authorization

Subject to penalty of perjury, I declare I have read and understood the instructions on this form and the information I provided is true and accurate. 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.

Signature _____ Date _____

Print Name _____ Title _____

Instructions for Completing the Buyer's Declaration for Refund of Spirits Taxes Form

A buyer must complete this form when filing a refund or credit claim and has paid spirits taxes in error or was charged the incorrect rate for spirits taxes, but is unable to obtain a refund from the seller for any of the following reasons:

- The seller refuses to refund the spirits taxes paid in error.
- The buyer cannot locate the seller.
- The seller no longer exists.

To claim your refund, read these instructions then complete the reverse side of this form.

Instructions:

- Step 1:** Provide your contact information, including UBI number or tax registration number, spirits license number, name of seller/seller's business name, seller's UBI number or tax registration number, seller's address, and reason for refund request.
- Step 2:** Provide the purchase information, including the date of purchase, invoice/receipt number, sales price not including tax, number of liters purchased, amount of spirits sales and liter taxes paid, spirits sales and liter taxes owed, and the tax differences for each transaction. Each invoice and receipt must be entered separately on the form.
- Step 3:** Add the refund tax difference amounts together to calculate your total requested refund amount. All applicable sections must be fully completed and the form must be signed.

Questions:

- 1. What documentation needs to be attached to the form?**
Copies of purchase receipts, invoices or other documentation from the seller that itemizes the amount of the spirits taxes paid for each sales transaction and an explanation for the refund request if the reason is not listed on the front of the form. Keep the original supporting documents to substantiate the amounts provided on this form.
- 2. What will happen if the form is not fully completed or signed?**
You will be notified that your tax refund claim was not accepted.
- 3. What if I have a refund claim for purchases from more than one seller?**
Either a Seller's Declaration or a Buyer's Declaration for Refund of Spirits Taxes must be submitted for each individual seller.
- 4. What if the records to substantiate my claim contain too many pages to attach them all?**
Provide additional Buyer's Declaration forms as necessary. Do not combine sales transactions. When possible, submit the information electronically using Secure Messaging on the Department's website at <http://dor.wa.gov>.
- 5. What if my company is currently being audited by the Department of Revenue?**
Provide the completed refund application and required documentation directly to the auditor.
- 6. What if I have questions about this form or need instructions on submitting the form electronically?**
Call the Department of Revenue by phone at 1-800-647-7706, or send an email inquiry to communications@dor.wa.gov.
- 7. Where do I mail this form and supporting documents?**
Attach all supporting documents to this form and mail to the following address:

**Taxpayer Account Administration Division
Department of Revenue
PO Box 47476
Olympia, WA 98504-7476**

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.