

**WAC 308-77-099 Invoices issued by licensees.** (1) **When is an invoice issued?** Every licensee must issue an invoice at the time of sale.

(2) **What information is required on an invoice?**

(a) The name and address of the seller;

(b) The name and address of the purchaser;

(c) The date of delivery month, day, and year;

(d) The location of the point of shipment. Alphanumeric codes are allowed if the definition keys are provided to the department;

(e) The physical address of the fuel delivery or exchange, if different than the purchaser address, including the name of the state, Canadian Province, or foreign country. Alphanumeric codes are allowed if the definition keys are provided to the department;

(f) In the case of a delivery into a federally recognized Indian reservation or onto Indian country, the invoice must identify the state, U.S. possession, or Canadian Province where the delivery took place;

(g) Name of carrier transporting fuel;

(h) Name of product sold;

(i) The number of U.S. gallons of product sold in billed gallons;

(j) The price per gallon and total amount charged; and

(k) A statement on the invoice indicating if the fuel has been sold without the Washington state fuel tax.

(3) **What happens if a purchaser's invoice is lost or destroyed?**

The seller can issue a duplicate or copy containing all information on the original invoice, if requested by the purchaser. The copies must be plainly marked "copy" or "duplicate."

(4) **What happens if an incorrect invoice is issued to the purchaser?**

The seller must issue a corrected invoice to the purchaser. The invoice must clearly indicate that it is a corrected invoice and reference the original invoice.

[Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-099, filed 6/9/16, effective 7/10/16; WSR 09-07-075, § 308-77-099, filed 3/16/09, effective 4/16/09; WSR 01-22-073, § 308-77-099, filed 11/1/01, effective 12/2/01.]