

**WAC 308-77-240 Refund records. What records do I need to keep to claim a refund of fuel taxes?**

- All fuel receipts;
- The gallons of fuel used in each piece of equipment, both refundable and nonrefundable;
- Fuel inventory in bulk storage;
- Detailed fuel records for all withdrawals from bulk storage;
- Fuel purchased in small containers (ten gallons or less) for nonhighway use must show the type of equipment being used, i.e., boats, tractors, power saws, etc.

Each claimant using special fuel must also keep on-highway and off-highway mileage records for each licensed vehicle.

[Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-240, filed 6/9/16, effective 7/10/16; WSR 09-07-075, § 308-77-240, filed 3/16/09, effective 4/16/09. Statutory Authority: Chapters 46.87 and 82.38 RCW. WSR 00-16-045, § 308-77-240, filed 7/26/00, effective 8/26/00. Statutory Authority: RCW 82.38.260. WSR 79-08-140 (Order 548 DOL), § 308-77-240, filed 8/1/79; Order 114 MV, § 308-77-240, filed 11/26/71.]