

WAC 314-19-030 How can a licensee claim a credit or refund for tax-paid product?

| (1) How to claim a tax credit | (2) How to claim a tax refund |
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| <p>(a) On the next report filed, show the amount of product for which a tax credit is due in the appropriate section(s) of the form.</p> <p>(b) Deduct the total credit from the total amount due on this report.</p> | <p>(a) A licensee may request a refund, rather than claim a credit, if the amount of the credit is too large to be used in a reasonable amount of time or the licensee has discontinued business.</p> <p>(b) On the next report filed, the licensee must show the amount of product for which a tax refund is due in the appropriate section(s) of the form.</p> <p>(c) The board will not issue a refund check until the total amount to be refunded accumulates to at least ten dollars.</p> |

[Statutory Authority: RCW 66.08.030. WSR 12-24-091, § 314-19-030, filed 12/5/12, effective 1/5/13. Statutory Authority: RCW 66.08.030, 66.24.206, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.215, and 66.24.580. WSR 04-24-007, § 314-19-030, filed 11/19/04, effective 12/20/04. Statutory Authority: RCW 66.08.030, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.270, 66.24.215, 66.24.580, 66.24.206. WSR 00-17-065, § 314-19-030, filed 8/9/00, effective 9/9/00.]