

WAC 308-77-265 Tax exempt losses. (1) How can I document lost fuel for a credit or refund of fuel tax paid?

(a) A notarized affidavit by a person having actual knowledge of the circumstances of the loss explaining the origin and destination of the shipment, the circumstances surrounding the quantity of fuel lost, fuel salvaged, disposition of the salvaged fuel, and procedures used in the determination of the quantity of fuel lost; or

(b) A signed statement by a federal, state, local or provincial official who has authority to investigate fuel loss; and

(c) A bill of lading or other shipping documents; and

(d) A statement by the licensee establishing ownership of the fuel at time of loss.

(2) **Are deductions for losses from bulk storage allowed?** Yes, fuel that has been proven lost or destroyed, prior to distribution from a licensee's bulk storage facility outside of the bulk transfer terminal system may be considered a tax exempt loss.

(3) **How long do I retain my evidence substantiating my loss?** Five years from date of claim.

(4) **May I claim a deduction for stolen fuel?** No.

[Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-265, filed 6/9/16, effective 7/10/16; WSR 09-07-075, § 308-77-265, filed 3/16/09, effective 4/16/09. Statutory Authority: Chapters 46.87 and 82.38 RCW. WSR 00-16-045, § 308-77-265, filed 7/26/00, effective 8/26/00. Statutory Authority: RCW 82.38.260. WSR 79-08-140 (Order 548 DOL), § 308-77-265, filed 8/1/79; Order MV-137, § 308-77-265, filed 6/1/72.]