

WAC 308-77-104 Filing of refund claims for nonlicensees. (1)

How do I apply for a refund? Contact the department for a refund permit application and instructions or sign up electronically.

(2) **What time period can I file for a refund claim?** You must file within thirteen months of the fuel purchase date. The department will use the postmark date to determine eligibility. We will not accept multiple refund claims for the same month. For example, if you made a claim for purchases in June you could not claim additional purchases for June on another claim form.

(3) **What do I need to send with my refund claim?** You must include your fuel purchase invoices, schedules, and other documents listed on the refund claim form.

(4) **How do I account for my inventory?** Any fuel on hand by physical measurement at the end of the claim period, should be reported as ending inventory. This figure must be reported as the beginning inventory on your next claim form.

(5) **Who can sign a refund claim form?**

(a) Individuals - Permit holder;

(b) Partnership - Any one of the partners;

(c) Business firm or corporation - Owner, corporate officer or other authorized agent.

(6) **Can I claim a refund using another person's fuel invoices?**
No.

(7) **Can I request that my refund be assigned to another person?**
Yes. You must submit a written request naming the person you would like to receive the refund.

(8) **How long will it take to process my refund?** Within thirty business days after we receive a properly submitted claim.

(9) **How long do I maintain my refund records?** Keep them for five years after submitting your claim.

[Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-104, filed 6/9/16, effective 7/10/16; WSR 09-07-075, § 308-77-104, filed 3/16/09, effective 4/16/09; WSR 01-22-073, § 308-77-104, filed 11/1/01, effective 12/2/01.]