

Application for Sales Tax Refund on Purchases & Installation of Qualified Renewable Energy Equipment

Category 2 - Solar energy systems generating over 100 kilowatts, up to 500 kilowatts of electricity.

DOR use only
Account ID
Period/year

Name (buyer):

Phone number:

Mailing address:

City:

State:

Zip:

Physical address of energy system:

City:

State:

Zip:

Please complete the table below.

The 4-digit location code can be obtained on the department's website at dor.wa.gov by clicking on the **Find a sales and use tax rate** link, on the homepage.

Date of purchase	Purchase or delivery location (use 4-digit code)	Purchase price (before tax)	Amount of retail sales tax paid	Name and address (city, state, & zip) of seller and/or installer

Solar energy systems generating over 100 kilowatts, up to 500 kilowatts of electricity

Sales and use tax exemptions apply to purchases and charges for installing machinery and equipment that will be used directly to generate electricity using a solar energy system in a facility that generates over 100 kilowatts, up to 500 kilowatts of electricity based on the nameplate of the equipment.

Exemption amount

From January 1, 2020 through December 31, 2029, the exemption is equal to 50 percent of the total sales or use tax paid on purchases of solar energy systems, provided the Department of Labor & Industries certifies that the project includes all of the following:

- Procurement from and contracts with women, minority, or veteran owned businesses.
- Procurement from and contracts with entities that have a history of complying with federal and state wage and hour laws and regulations.
- Apprenticeship utilization.
- Preferred entry for workers living in the area where the project is being constructed.

Declaration and authorization

By signing this declaration, I authorize the Washington State Department of Revenue to contact the seller regarding these purchases, and confirm that I have not obtained a refund or credit for these purchases from the seller nor will I seek such a refund or credit for these purchases from the seller in the future. I waive all my rights to prior notice of disclosure of tax information specified in RCW 82.32.330.

Buyer's signature:

Date:

Buyer's name (please print or type):

What to do next

Attach **legible copies** of your receipts to this application and mail to:

Department of Revenue
Renewable Energy Refunds
PO Box 47476
Olympia, WA 98504-7476

Please keep a copy of this application for your records.

Instructions and frequently asked questions

What information needs to be completed on this application?

All applicable sections must be completed, and the application must be signed. Incomplete applications will not be returned. Submit legible copies of receipts and invoices, not the originals.

What will happen if this application is not fully completed?

You will be notified by letter that your retail sales tax refund claim was not accepted as filed. You may reapply for a refund within the time frame allowed by statute.

What is the allowed statutory time frame to claim a refund?

No refund may be made for taxes paid more than four years after the end of calendar year in which the tax was paid to the seller.

When can I expect my refund?

The department must on a quarterly basis remit exempted amounts to qualifying purchasers who submitted applications during the previous quarter.

How can I get the 4-digit code for the location of purchase if I don't get it?

The 4-digit location code can be obtained on the department's website at dor.wa.gov by clicking on the Find a sales and use tax rate link, on the homepage.

What documentation must be attached to this application?

You must provide legible copies of the following items:

- Invoices.
- Receipts.
- Copy of one line diagram provided with your equipment.
- L&I Project Certification Letter.
- Copy of the contractor's certificate of registration.
- Contractor's current unified business identifier (UBI).
- Contractor's proof of industrial insurance coverage, and unemployment insurance coverage.

- Documentation of the contractor's history of compliance with federal and state wage and hours laws and regulations.

Can I file for a refund electronically?

Yes, go to the Department's website at dor.wa.gov and register for an online account or if you are already registered, sign in to "My DOR." On your My DOR home page in the I want to section, click Send a Message to compose a new message. In the drop down box click on Refund Requests then attach a scanned copy of this completed application and scanned legible copies of supporting documents.

Where do I mail this application and supporting documents if I do not file electronically?

Attn: Renewable Energy Refunds
Washington State Department of Revenue
PO Box 47476
Olympia, WA 98504-7476

What records should I keep to support the refund claim?

Keep all supporting documents such as original receipts or invoices, proof of tax paid, and documents describing the machinery and equipment.

What if I have questions about this application?

Call the department at 360-705-6705, or send an email inquiry to communications@dor.wa.gov. If you have questions about an application you have already submitted, call 360-705-6218.