



## Form 32 2520

# Sales Tax Refund Request for Tribes and Tribal Members/Citizens

To apply for a sales tax refund, you must complete and submit this form, along with any supporting documents (listed in step 5), to the department. You must submit a separate form for each seller/business from whom you made purchases.

### To qualify for a refund you must:

- Explain why the purchase should have been exempt from sales tax, usually this is because items were delivered to your Indian Country or used directly for tribal fishing, hunting, and gathering.
- Initiate the refund request within the statutory time frame. The purchase cannot have been made more than four years prior to the beginning of the calendar year.

Account ID (if applicable):

## 1 Purchaser information

Name:

Phone:

Qualifying Tribe:

## 2 Seller and receipt information

Name of seller:

Purchase date	Item description	Purchase amount (before tax)	Refund amount

Total refund requested\*:

\*If you need additional lines, attach a sheet and manually calculate the total refund requested.

## 3 Place of delivery

You must check one of the following:

Received in my Indian Country at my mailing address as entered below.

Received at another location within my Indian Country as entered below.

Received at another location as entered below (for Fishing, Hunting, and Gathering).

Address:

City:

State:

Zip:

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

## 4 Reason for refund

Explain why your purchase is eligible for a refund:

Item or retail service was purchased in or delivered to my Indian Country.

Item or retail service is used in tribal fishing, hunting, and gathering.

Other, please explain:

## 5 Supporting documents

In addition to your completed application, you must provide supporting documents.

### Required documents

- One of the following:
  - o For a tribal member/citizen:
    - Your tribal identification, or
    - Your spouse's tribal membership and proof of your spousal relationship, or
    - Your treaty fishing identification card.
    - Other documentation issued by the qualifying tribe.
  - o For a tribe:
    - Proof that payment was made by the tribe for tribal enterprise (such as a copied check or tribal credit card);
- Legible copies of receipts or invoices showing sales tax paid, with the eligible item circled. Do not highlight the receipt. Receipts will not be mailed back to you;
- Proof the qualified items were purchased in or delivered to your Indian Country. For Tribal Fishing, Hunting, and Gathering, proof of delivery in Indian Country is not required; AND
- One of the following:
  - o [Buyer's Declaration for Refund of Retail Sales Tax.](#)
  - o ***Tribal Fishing, Hunting, and Gathering Exemption Form.***
  - o Sales Tax Exemption Certificate or other exemption documentation required by law.

## 6 Submit form

Submit this form and all supporting documents to:

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

You should expect to receive a response within 90 business days.

**Questions?** Call 360-705-6705, or visit [dor.wa.gov](http://dor.wa.gov).

## 7 Where to send the refund

Purchaser's Name:

Mailing Address:

City:

State:

Zip: