



Department of Revenue

Buyer's Declaration
for Refund of Retail Sales Tax

Form with fields for Name of Buyer, Buyer's Account ID, Name of Seller, Seller's Account ID, Seller's Address (City, State, Zip), and a table with columns: Date of Sale, Invoice Number, Sales Price (Before Tax), Amount of Retail Sales Tax Paid, Location of Sale (Use 4-digit code), and Description of Items Purchased.

Buyer's Declaration and Authorization

Subject to penalty of perjury, I affirm that the attached retail sales tax refund claim is being submitted to the State of Washington Department of Revenue without the participation of the seller for the following reason (check as applicable):

- Three checkboxes with corresponding text: 'The buyer attempted in good faith to obtain a Seller's Declaration, but could not locate the seller.', 'The buyer attempted in good faith to obtain a Seller's Declaration, but the seller no longer exists.', and 'The buyer attempted in good faith to obtain a Seller's Declaration, but the seller refused to sign the form.'

By signing this declaration, I authorize the State of Washington 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. This authorization is made pursuant to RCW 82.32.330, and I waive all my rights to prior notice of disclosure of tax information specified in RCW 82.32.330.

Buyer's Signature

Date

Name and Title (print)

Mail this form with the Application for Refund or Credit to:

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

For tax assistance, visit http://dor.wa.gov or call 360-705-6705. To inquire about the availability of this document in an alternate format for the visually impaired, please call 360-705-6715. Teletype (TTY) users may use the Washington Relay Service by calling 711.

# Instructions for Completing the Buyer's Declaration Form

## 1. When should a buyer file this form?

A buyer should complete this form when the buyer is filing a refund or credit claim and has paid retail sales tax in error, but is unable to obtain a signed Seller's Declaration for any of the following reasons:

- The buyer cannot locate the seller.
- The seller no longer exists.
- The seller refuses to sign the Seller's Declaration form.

## 2. What if I have located the seller but the seller refuses to sign the Seller's Declaration?

Complete the *Buyer's Declaration for Refund for Retail Sales Tax*, and check the corresponding checkboxes in the "Buyer's Declaration and Authorization" section.

The Department may contact the seller to determine why the seller refused to sign the Seller's Declaration.

## 3. What information needs to be completed on the form?

All applicable sections must be fully completed, and the form must be signed.

## 4. What will happen if this form is not fully completed or signed?

You will be notified that your retail sales tax refund claim was not accepted.

## 5. How can I get the 4-digit code for the "Location of Sale" if I don't know it?

The 4-digit location code can be obtained on our website at <http://dor.wa.gov> by clicking on the **Find the Sales Tax Rate (GIS)** link, on the homepage.

## 6. What documentation needs to be attached to the form?

RCW 82.32A.030 requires taxpayers to substantiate refund claims. Supporting documentation may include the following items:

- Invoices
- Resale certificates
- Sales tax exemption certificates
- Proof that sales tax has been paid
- Contracts and other sales documents

## 7. What if I have a refund claim for purchases from more than one seller?

Provide supporting documentation and either a Seller's Declaration or a Buyer's Declaration for each individual seller.

## 8. What if the records to substantiate my claim contain too many pages to attach them all?

Provide a detailed spreadsheet containing the transaction information supporting your claim.

When possible, submit the information electronically using Secure Messaging from the Department's website at <http://dor.wa.gov>

## 9. What if my company is currently under an audit conducted by the Department of Revenue?

Present the completed application and required documentation directly to the Revenue Auditor.

## 10. What if I have questions about this form?

Call the Department of Revenue by phone at 1-800-647-7706, or send an email inquiry to [communications@dor.wa.gov](mailto:communications@dor.wa.gov)

## 11. Where do I mail this form and supporting documents once they are completed?

Attach this form, and all supporting documents, to your *Application for Refund or Credit* claim form and mail to the following address:

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