

# Fuel tax refunds for marine use

You could receive a refund of Washington State fuel tax for non-dyed fuel used in marine vessels for business or pleasure.

## Fuel tax rate

49.4 cents per gallon for gas or diesel as of July 1, 2022.

## Sales tax

Refunds of fuel tax may be subject to sales tax at 8.7%.

## Coastal Protection Fund

Marine use motor fuel refunds are subject to a tax of 1 cent per gallon

Coastal Protection Funds are used for the restoration of Washington's waterways.

## Questions?

## Need help?

Call us: (360) 664-1838

Email:

UnlicensedRefunds@dol.wa.gov

## How to claim a refund

### Apply for a Fuel Tax Refund Permit

**Online:** Submit an application online through PRFT Taxpayer Access Point (TAP) at:

[https://wadolprft.gentax.com/TAP/\\_/](https://wadolprft.gentax.com/TAP/_/).

After your application is processed, you will be able to access your account online. **Or,**

**US Mail:** Locate the form at [www.dol.wa.gov/forms](http://www.dol.wa.gov/forms).

Complete and mail the application to the address on form. After your application is approved, you will receive a claim form by mail.

*Note: Do not send fuel invoices with your application.*

### Submit monthly or quarterly

**Online:** In TAP attach all fuel invoices/receipts. **Or,**

**US Mail:** Submit the form with all fuel invoices/receipts and mail them to the address on form.

**All invoices must include:** Name and address of seller; date of sale (month/day/year); type of fuel purchased, number of gallons purchased; price per gallon; **and** total amount of sale.

*Note: Altered invoices are not acceptable.*

### Requirements:

- Claim 41 gallons or more of refundable fuel per claim. (Dyed diesel and dyed biodiesel are non-refundable fuels and should not be included with your claim.)
- Claim receipts on one form for January through June, use a second form for July through December.
- File within 13 months from the date of sale.
- File separate claims for each period fuel tax rate changes and/or with different state average fuel cost.

