

# Fuel Tax Refund Permit Application

Use this application to obtain a fuel tax refund permit number. Fax this completed form and supporting documents to **(360) 570-7843** or mail to: **Fuel Tax Refund Unit, Department of Licensing, PO Box 9228, Olympia, WA 98507.**

## Applicant

Name (include DBA)		Unified Business ID number (UBI)	
Mailing address	City	State	ZIP code
Contact name			
Email address	(Area code) Daytime telephone number	(Area code) Fax number	

## Motor fuel (MF) and Special fuel (SF) – See page 2 for instructions.

Check all that apply		<b>MF</b>	<b>SF</b>	
Boating	<input type="checkbox"/>	<input type="checkbox"/>	Boat registration number: WN _____	
Construction/Industrial	<input type="checkbox"/>	<input type="checkbox"/>	WA power take-off (PTO)	<b>MF</b> <input type="checkbox"/> <b>SF</b> <input type="checkbox"/>
Farming	<input type="checkbox"/>	<input type="checkbox"/>	IFTA power take-off (PTO)	<input type="checkbox"/> <input type="checkbox"/>
Logging	<input type="checkbox"/>	<input type="checkbox"/>	Exempt sales by licensed distributor	<input type="checkbox"/> <input type="checkbox"/>
Refrigeration unit	<input type="checkbox"/>	<input type="checkbox"/>	Export	<input type="checkbox"/> <input type="checkbox"/>
State, federal, local government	<input type="checkbox"/>	<input type="checkbox"/>	Other, explain and list fuel type: _____	
Equipment rentals/sales or boat sales	<input type="checkbox"/>	<input type="checkbox"/>		
If your application is due to equipment rentals/sales or boat sales, do you include the cost of fuel in the rental fee or sale price? <input type="checkbox"/> Yes <input type="checkbox"/> No				
If "yes," do you remit the sales tax collected on the rental or sale to the Department of Revenue? <input type="checkbox"/> Yes <input type="checkbox"/> No				

## Aircraft – Jet fuel (Jet) and Aviation gas (Av)

Check all that apply		<b>Jet</b>	<b>Av</b>	<b>Jet</b>	<b>Av</b>
Commercial air carrier	<input type="checkbox"/>	<input type="checkbox"/>	Federal	<input type="checkbox"/>	<input type="checkbox"/>
Emergency medical air transport	<input type="checkbox"/>	<input type="checkbox"/>	Export	<input type="checkbox"/>	<input type="checkbox"/>
Agricultural spraying	<input type="checkbox"/>	<input type="checkbox"/>			
If your application is due to agricultural spraying, do you operate from a private, non-state funded airfield at least 95% of the aircraft's normal use? <input type="checkbox"/> Yes <input type="checkbox"/> No					
If you have bulk fuel storage, is it at a private airfield? <input type="checkbox"/> Yes <input type="checkbox"/> No					

## Signature required

I certify under penalty of perjury under the laws of the state of Washington that the foregoing and any supporting documents and information contained herein is true and correct.

_____	<b>X</b>	_____
Date and place signed	Signature	
_____		_____
(Area code) Telephone number		Print name

**Do not send invoices with your application.**

For department use only			
Refund permit number	Issue date	Initials	Comment

## **Instructions**

Use this application to obtain a fuel tax refund permit number. You must have a permit number to claim a refund of state fuel tax paid for fuel used off-road or in a tax-exempt manner. For definitions of off-road use and exemptions, see RCW 82.38 for special fuel, RCW 82.36 for motor fuel, and RCW 82.42 for aircraft fuel.

Motor fuel (MF) is gasoline, ethanol, and any other gas or liquid used to propel motor vehicles or motorboats.

Special fuel (SF) is diesel, biodiesel, and any other gas or liquid used to propel motor vehicles, except those defined as motor vehicle fuel. Dyed special fuel is not refundable.

Aircraft fuel is jet fuel (JET), aviation gasoline (AV), and any other inflammable liquid used to propel aircraft.

## **Supporting documents required**

### **Boating**

List your boat's Washington registration number. If your boat is not registered in Washington, supply a copy of your out-of-state registration form.

### **Farming**

If you are exempt from paying sales tax, include a copy of your Department of Revenue Farmer's Certificate for Wholesale Purchases and Sales Tax Exemption.

### **Transportation services for persons with special transportation needs**

Submit a copy of your registration with the Washington Utilities Transportation Commission (WUTC).

### **Commercial air carrier**

Submit the following:

- a copy of your Certificate of Public Convenience and Necessity issued under section 121 of the Federal Aviation Act;
- documentation that you operate at least fifteen round trips per week between two or more points; and
- copies of published flight schedules showing times, days of the week, and points between operations.

### **When completed send documents by fax (360) 570-7843 or mail to:**

Fuel Tax Refund Unit  
Department of Licensing  
PO Box 9228  
Olympia, WA 98507-9228

### **After your application has been processed:**

- We will send you a claim form.
- You must claim at least 54 gallons of refundable fuel per claim.
- You may file a claim at any time within 13 months from the date the fuel was purchased.

## **Questions**

Contact us at (360) 664-1838.