

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/_/.

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.

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.

