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.

How to claim a refund

Complete a Fuel Tax Refund Permit Application
You may:

• Complete and submit the application online through the Taxpayer–PRFT Access Point (TAP) available 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,

• Submit the application by mail
  – Locate the form at [www.dol.wa.gov/forms](http://www.dol.wa.gov/forms)
  – Complete the application and mail it to the address on the form. After your application has been approved, you will receive a claim form by mail.

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

Submit a claim form
• Through TAP, attaching all fuel invoices/receipts.
  Or,
  • Via US mail to the address listed on the form with all fuel invoices/receipts.

Requirements for filing a claim
• 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.

• File within 13 months from the date the fuel was purchased.

---

**Fuel tax rate**
As of July 1, 2017, the fuel tax rate is 49.4 cents per gallon for gas or diesel.

**Sales tax**
Refunds of fuel tax may be subject to sales tax at 8.2%.

**Coastal Protection Fund**
Motor fuel refunds for marine use are subject to a tax of 1 cent per gallon. These funds are used for the restoration of Washington’s waterways.

**Questions?**
Call: (360) 664-1838
Email: UnlicensedRefunds@dol.wa.gov