

Sales tax not listed on the invoice

Washington law requires sellers to separately state the amount of retail sales tax due on customer sales slips, contracts, invoices, or other sales documents. If the seller's invoice does not itemize retail sales tax, the department will assume that sales tax was not paid.

Invoices without sales tax

If you receive an invoice on a retail purchase that does not include sales tax, ask the vendor to issue a new invoice that **itemizes** the amount of sales tax.

If you cannot contact the vendor or they will not issue a corrected invoice, you can pay the use tax directly to the department. Do not add sales tax to the invoice or the amount you pay to the seller.

How to report use tax

If you are a registered business, report the use tax on your Excise Tax Return. If you are not a registered business, you can report the use tax by filing a Consumer Use Tax Return. For record keeping purposes, you should make a note on the invoice to show use tax has been paid.

References

RCW 82.08.050 – Buyer to pay, seller to collect tax – Statement of tax – Exception – Penalties.

RCW 82.08.055 – Advertisement of price.

WAC 458-20-107 – Requirement to separately state sales tax – Advertised prices including sales tax.



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