

# Refunds - How to request a refund

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## When can I claim a refund for overpaid taxes?

You must claim your refund within four years after the end of the calendar year when you originally paid these taxes.

If you are a consumer (not a business) and you believe you have paid sales tax in error, you should ask for a refund directly from the seller. Please see our Consumer sales tax refund page.

If you are a non-resident, and believe that you qualify for a nonresident sales tax exemption/refund, please visit our Sales tax exemption for nonresidents page.

If you are a registered Washington business, and you believe you have overpaid taxes, penalties, or interest, you may request a refund directly from the department. Please visit our Businesses – Apply for a tax refund page.

## What do I need to submit with my refund claim?

You will need to submit supporting documents for your claim. We will let you know if we need additional documents or information. You must provide all necessary information within 90 days after we send the initial notification.

If your tax representative (i.e. tax consultant, attorney, certified public accountant) has the records to prove the refund, it is your obligation to submit the documents before the deadline. This applies even if you hire a representative *after* we initially notify you that we need additional documents.

## What if a third party has the records necessary to prove the refund?

If a third party has the necessary documents to prove the refund claim, you can request an **additional period of 90 days** to submit those documents.

The law considers a 'third party' someone who is:

- Not affiliated with you.

- Not under your control.
- Not a hired tax representative.

## **What if the Department of Revenue doesn't receive the necessary records within the timeframe?**

We will deny any portion of your claim that lacks adequate documentation.

## **What options are available if the Department of Revenue denies all or part of my refund request?**

- You may re-file a refund claim if any portion is denied. You can send us additional documents or information within the appropriate timeframe.
- You have the right to seek an 'administrative review' if we deny any portion of your refund request. To start, you must file a written petition with the Administrative Review & Hearings Division within 30 days after the date that our department's action took place.

## **References**

Consumers – Apply for a sales tax refund

Application for Refund or Credit Form

WAC 458-20-229 – Refunds

RCW 82.32.170 – Reduction of tax after payment – Petition – Conference – Determination by Department

WAC 458-20-100 – Informal administrative reviews



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