Bottled water - requesting a sales tax refund for exempt purchases

In certain circumstances, buyers who paid sales tax on bottled water may request a refund of the sales tax directly from the Department of Revenue. To receive a refund, buyers must have bought the water because they had no other source of potable water and/or the buyer had a prescription.

Requesting a refund

To request a refund, buyers must have at least $25 in sales tax paid for eligible bottled water. Buyers may combine multiple purchases to reach the $25 threshold. The buyer must request the refund within four years of the end of the year in which the tax was paid.

Examples

1. In February 2023, you realize you paid sales tax on cases of bottled water you purchased. You bought the water because your well is documented as unsafe for drinking. From your receipts, you found the following sales tax paid each year:
   - 2019 - $5
   - 2020 - $11
   - 2021 - $12
   - 2022 - $15
   - 2023 - $13

   In this case, you would be eligible to request the $51 in sales tax you paid in 2020-2023. The $5 tax paid in 2019 is outside the refund claim period.

2. Using the same information above, you could have filed for a refund in 2021 once you had paid a total of $25 in sales tax from 2019 to 2021. In 2023, you could file another refund request for sales tax paid in 2022 to 2023.

How to apply for sales tax refund

You must submit a refund with the following documentation:

- Copies of receipts showing sales tax paid on bottled water.
- Verification that you qualify for sales tax refund by providing **one** of the following:
  - Documentation from the Department of Health or a laboratory that your regular source of drinking water is not suitable for drinking.
  - Copy of a doctor's prescription for bottled water.

1. Log in to My DOR.

2. On the *My DOR Services* page, in the *Individuals and Families* section, click the **Apply for a consumer sales tax refund.**

3. On the *Select Type of Refund* page, select **Consumer,** and click **Next**.

4. On the *Consumer Refund* page, select the type of tax you would like refunded and enter the reason for the refund, and click **Next**.

5. Review the refund requirements and make sure you have electronic copies of the supporting documentation, and click **Next**.

6. On the *Consumer Information* page, complete the requested information including name, contact phone number, email address, and mailing address. Revenue will send any refund correspondence, including a refund check to this address. Click the Verify button to validate your mailing address, and click **Next**.

7. On the *Receipt Information* page, enter the following information for each receipt:
   - Purchase date.
   - Purchase location. You can type the beginning letters for the city in Washington to filter the list OR click the Purchase Location Code Lookup link to enter the address of the purchase location and lookup up the location code.
   - Seller's name.
   - Purchase price.
   - Refund amount. This amount cannot be greater than the sales tax amount on the receipt.

8. Review the information on the *Receipt Summary,* and click **Next**.

9. On the *Attachments* page, you must attach copies of your receipts and applicable documentation. Click the **Add Attachment** link to choose the file to upload. After you upload the electronic copies of your required documents, click **Next**.

10. On the *Submit Your Application* page, review and check each statement (if applicable), enter your first and last name, and click **Next**.

11. On the *Confirmation* page, click the **Print Confirmation** button to print a copy of the confirmation information. Click the **Printable View** button to

print a copy of your refund application.

References

WAC 458-20-244 - Food and food ingredients

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