WASHINGTON STATE DEPARTMENT OF LICENSING

Fuel Tax Refund Permit Application

Use this application to obtain a fuel tax refund permit number.
You can also apply online through E Services–https://secure.dol.wa.gov/home/.

Applicant

Applicant name *(include DBA)*		Co-applicant *(if applicable)*	
Mailing address	City	State	ZIP code
Physical address *(if different from above)*	City	State	ZIP code
Contact name			
Email address	10-digit daytime phone number	10-digit fax number	
For business or government entities			
Unified Business Identification number (UBI)	Federal Employer Identification Number (FEIN)		

Motor Fuel (MF) and Special Fuel (SF)–Check all that apply (see page 2 for instructions)

	MF	SF		MF	SF
Boating	☐	☐	Equipment rentals/sales or boat sales	☐	☐
Boat rental/sales	☐	☐	WA power take-off (PTO)	☐	☐
Construction/ Industrial	☐	☐	IFTA power take-off (PTO)	☐	☐
Farming	☐	☐	Export	☐	☐
Logging	☐	☐	Other, explain and list fuel type:		
Refrigeration unit	☐	☐			
State, federal, local government	☐	☐			

If you are applying because you rent or sell boats or equipment, do you charge sales or use tax on the fuel provided and remit it to the Washington Department of Revenue? ☐ Yes ☐ No

Aircraft–Jet Fuel (Jet) and Aviation Gas (Av)–Check all that apply

	Jet	Av		Jet	Av
Commercial air carrier	☐	☐	Federal	☐	☐
Emergency medical air transport	☐	☐	Export	☐	☐
Agricultural spraying	☐	☐			

If you are applying because you perform agricultural spraying, do you operate from a private, non-state funded airfield at least 95% of the aircraft's normal use? ☐ Yes ☐ No

If you have bulk fuel storage, is it at a private airfield? ☐ Yes ☐ No

Signature required

I declare under penalty of perjury under the law of Washington that the foregoing and any supporting documents are true and correct.

10-digit phone number

PRINT or TYPE Name

Date and place

X
Signature

Do not send invoices with your application.

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Fuel Tax Refund Permit Application Instructions

Use this application to obtain a fuel tax refund permit account. You must have a permit account to claim a refund of Washington State fuel tax paid for fuel used off-road or in a tax-exempt manner. For definitions of off-road use and exemptions, see RCW 82.38 for special and motor fuel; RCW 82.42 for aircraft fuel.

Definitions

- **Motor Fuel (MF):** Gasoline, ethanol, and any other gas or liquid used to propel motor vehicles or motorboats.
- **Special Fuel (SF):** Diesel, biodiesel, and any other gas or liquid used to propel motor vehicles, except those defined as motor vehicle fuel. Dyed special fuel is not refundable.
- **Aircraft Fuel:** Jet fuel (JET), aviation gasoline (AV), and any other inflammable liquid used to propel aircraft.

Supporting documents required

- **Farming:** If you are exempt from paying sales tax, include a copy of your Department of Revenue Farmer's Certificate for Wholesale Purchases and Sales Tax Exemption.
- **Transportation services for persons with special transportation needs:** Submit a copy of your registration with the Washington Utilities Transportation Commission (WUTC).
- **Commercial air carrier:** Submit the following:
  - a copy of your Certificate of Public Convenience and Necessity issued under section 121 of the Federal Aviation Act;
  - documentation that you operate at least fifteen round trips per week between two or more points; and
  - copies of published flight schedules showing times, days of the week, and points between operations.

Submit your documents:

Online: E-Services–https://secure.dol.wa.gov/home/

Mail: Washington State Department of Licensing Refund Unit
PO Box 9228
Olympia, WA 98507-9228

After your application has been processed:

- We will send you a claim form.
- You must have paid at least $20.00 in fuel tax per claim.
- You may file a claim at any time within 13 months from the date the fuel was purchased.

Filing Electronically

You can sign up online to file your claims electronically through E-Services–https://secure.dol.wa.gov/home/.

Questions?

Contact us at 360-664-1838.