WASHINGTON STATE DEPARTMENT OF LICENSING

Actual Sales Tax Deduction
November 2026 – June 2027

Unless exempted by law, we deduct use (sales) tax from your refund. This deduction is calculated using an average fuel cost per gallon and average sales tax rate. You may choose to compute the actual sales tax deduction by completing this form and submitting it with your refund claim. We will accept computer generated forms if the format is the same as ours. Use a separate form for each location of fuel purchases. Round gallons to whole numbers and use two decimals for costs. See page two for line by line instructions.

Location of fuel purchases: _____

Cost of fuel computation	A - Cost	B - Gallons	C	Totals
1 Beginning physical inventory	$ _____	_____		
2 Total purchases	$ _____	_____		
3 Average cost per gallon	$ _____ ÷	_____ =	$ _____	Average actual cost per gallon
4 Cost of refundable gallons - Motor Fuel	$ _____ x	_____ =	$ _____	Total cost of refundable gallons
Cost of refundable gallons - Special Fuel	$ _____ x	_____ =	$ _____	Total cost of refundable gallons

Net refund computation

5	Total refundable gallons (line 4B)	
6	Motor Fuel tax rate ($0.565)	
7	Special fuel tax rate ($0.595)	
8	Gross fuel tax refund (line 5 x line 6, Line 7)	
9	Total actual cost of refundable gallons (line 4C)	
10	State and federal taxes: gas (line 5 x $0.738) or diesel (line 5 x $0.828)	
11	Total fuel cost excluding state and federal fuel taxes (line 9 – line 10)	
12	Sales tax rate for this location	
13	Sales tax amount (line 11 x line 12)	
14	Refund amount (line 8 – line 13)	

Complete lines 15 through 17 if applicable

15	Coastal Protection Fund (multiply line 9 of the Fuel Tax Refund Claim by $0.01)	
16	Aviation fuel tax (multiply line 5 of the Fuel Tax Refund Claim by $0.25)	
17	Net refund amount (line 14 – lines 15 and 16)	

signature required on page 2

Contact information

TYPE or PRINT Name of person signing		Contact name *(if different from person signing)*
Contact 10-digit phone number	Contact 10-digit fax number	Contact email address *(if available)*

Certification

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

X **When completed, print this form and sign here.**

Applicant signature

Date (mm / dd / yyyy) signed

Place (city or county) signed

Instructions

Completing this form

Line 1: If you have fuel inventory, fill in the ending physical inventory gallons and cost from your last claim.

Line 2: Fill in the total cost and gallons from your purchase invoices.

Line 3: Add lines 1 and 2 for column A; repeat for column B.
Divide the total of column A by the total of column B.
Enter this total in column C.
This is the average actual cost per gallon.

Line 4: In column A, copy the average actual cost per gallon from line 3C.
In column B, copy the total of refundable gallons in Section B of the Fuel Tax Refund Claim form.
In column C, multiply the line 4A by line 4B. This is the total cost of refundable gallons.

Line 5: Copy the number of refundable gallons from line 4B.

Line 6: Fill in the state fuel tax rate.

Line 7: Multiply line 5 by line 6.

Line 8: Copy the total cost of refundable gallons from line 4C.

Line 9: Multiply line 5 by the applicable state and federal tax rate.

Line 10: Subtract line 9 from line 8.

Line 11: Fill in the actual sales tax rate according to the location of your purchases.

Line 12: Multiply line 10 by line 11. This is your sales tax deduction.

Line 13: Subtract line 12 from line 7. This is your refund amount.

For marine or aircraft use, complete lines 14 through 16.

Marine

Line 14: Multiply line 8 of the Fuel Tax Refund Claim by $ .01.

Aircraft

Line 15: Multiply line 5 of the Fuel Tax Refund Claim by $ .25.

Net Refund Amount

Line 16: Subtract lines 14 and 15 from line 13.

Questions

Contact us at 360-664-1838.