Department of Revenue Washington State

Form

Application for Refund on Machinery and Equipment for Manufacturing, Research and Development, or a Testing Operation

The Manufacturers' Sales and Use Tax (M&E) Exemption provides a retail sales and use tax exemption for machinery and equipment used directly in a qualifying manufacturing, research and development, or testing operation (RCW 82.08.02565[1] and RCW 82.12.02565).[2]

Charges for labor and services rendered in respect to installing, repairing, cleaning, altering, or improving qualifying machinery and equipment are also exempt from sales and use tax.

Select the qualifying activity that applies to your business (do not use this form if your business does not perform a qualifying activity below):

☐ Manufacturing Operation - the manufacturing of articles, substances, or commodities for sale as tangible personal property.

☐ Research and Development Operation - engaging in research and development as defined in RCW 82.63.010[3] by a manufacturer or processor for hire.

☐ Testing Operation - the testing of tangible personal property for a manufacturer or processor for hire.

If you selected a qualifying activity above, complete this form and use the steps on page 2 to complete the required worksheet.[4]

Important: Applications not fully completed or received without supporting documentation will not be accepted.

Account ID: ____ Period Covered by Request: ____

Total Requested Refund: ____

Name of Claimant: ____

Address: ____ Phone: ____

City: ____ State: ____ Zip: ____

Name of Representative (attach a Confidential Tax Information Authorization[5] if filling on behalf of claimant):

____

Address: ____ Phone: ____

City: ____ State: ____ Zip: ____

[1] https://app.leg.wa.gov/RCW/default.aspx?cite=82.08.02565
[2] https://app.leg.wa.gov/RCW/default.aspx?cite=82.12.02565
[3] https://apps.leg.wa.gov/rcw/default.aspx?cite=82.63.010
[4] https://dor.wa.gov/sites/default/files/legacy/Docs/forms/Misc/M&EWorksheet.xlsx
[5] https://dor.wa.gov/legacy/Docs/forms/Misc/27-0060e.pdf

Instructions for completing the Manufacturers' Sales and Use Tax Exemption (M&E) Worksheet:[6]

1. Date of Purchase – Enter the date on your invoice or receipt
2. Invoice Number – Enter the invoice number; if there is no invoice or receipt number enter 'N/A'
3. Vendor's Name – Enter the name of the business from which you purchased the item
4. (4a-4d) Street Address, City, State and Zip – Enter the address where the item was purchased or delivered (for sales tax) or first used (for use tax)
5. Item Description – Enter a brief description of the exempt item
6. How the Item Qualifies? – Select an option from the drop down menu
7. Useful Life of 1 Year or More? – Select an option from the drop down menu, the item does not qualify if the answer to this question is 'No'
8. Taxable Amount – Enter the purchase price of the qualifying item (not including tax)
9. Sales or Use Tax Paid – Enter the amount of sales or use tax paid on the qualifying item

   Note: If there are qualifying and non-qualifying items on any receipt/invoice, include only qualifying items.

Subject to penalty of perjury, I declare that the information provided is true, correct, and complete. I do hereby make application for refund or credit, pursuant to RCW 82.32.060,[7] and certify that all taxes for which this claim is filed have been paid.

Claimant's or Representative's Signature: ____

Name and Title (Print):

Date:

[6] https://dor.wa.gov/sites/default/files/legacy/Docs/forms/Misc/M&EWorksheet.xlsx
[7] https://apps.leg.wa.gov/rcw/default.aspx?cite=82.32.060