

**WAC 308-77-109 Invoice requirements for refund to nonlicensees and IFTA licensees.** (1) **What is a valid invoice?** A valid invoice must include:

- (a) Name and address of the seller;
- (b) The type of fuel and number of gallons purchased;
- (c) Complete date of sale including month, day, and year;
- (d) Price per gallon; and
- (e) Total amount of sale.

(2) **A separate invoice must be issued for each fuel purchase.** A single invoice may list multiple deliveries of fuel purchases made during a calendar month.

(3) **The department will not accept invoices with altered, corrected, or erased information.**

(4) **What happens if I get an incorrect invoice?** The seller must issue a new invoice marked "correction" and reference the original.

(5) **What happens if I lose or destroy my invoice?** The seller may issue a copy. The copies must be plainly marked "copy" or "duplicate."

[Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-109, filed 6/9/16, effective 7/10/16; WSR 09-07-075, § 308-77-109, filed 3/16/09, effective 4/16/09; WSR 01-22-073, § 308-77-109, filed 11/1/01, effective 12/2/01.]