

## BUYERS' RETAIL SALES TAX EXEMPTION CERTIFICATE

Not to be used to make purchases for resale

<i>Vendor/Seller</i>	<i>Date</i>		
<i>Street Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>

**I, the undersigned buyer, certify I am making an exempt purchase for the following reason: (Enter information and/or check applicable box(es))**

**1. Nonresident:**

Place of residence: \_\_\_\_\_

Type of proof of residence accepted (drivers license, fishing license, etc) \_\_\_\_\_, including any identification numbers \_\_\_\_\_, and expiration date \_\_\_\_\_.

- a.  Tangible personal property other than motor vehicles for use outside Washington by a resident of a state, possession, or province of Canada, with a sales tax rate of less than three percent.
- b.  Watercraft (Include make, model and serial number of vessel):

Registered or documented with the US Coast Guard or state of principal use and will leave Washington waters within 45 days; **or**

Buyer is a resident of a foreign country. Purchase is for use outside Washington and will leave Washington waters within 45 days.

**Seller's Signature:** \_\_\_\_\_

**2. Electric Vehicles:**

- a.  Batteries for electric vehicles or the purchase of labor and services rendered in respect to installing, repairing, altering, or improving electric vehicle batteries.
- b.  Tangible personal property that will become a component of electric vehicle infrastructure or the purchase of or charge made for labor and services rendered in respect to installing, constructing, repairing, or improving electric vehicle infrastructure.

**3. Intrastate Air Transport:**

- Airplanes for use in providing intrastate air transportation by a commuter air carrier and the sale of repair and related services for these airplanes.

**4. Interstate or Foreign Commerce or Commercial Deep Sea Fishing Business:**

- a.  Motor vehicles, trailers and component parts thereof used to transport persons or property *for hire* in interstate or foreign commerce.
- b.  Airplanes, locomotives, railroad cars or watercraft and component parts thereof used in transporting persons or property *for hire*.
- c.  Labor and services rendered to construct, repair, clean, alter or improve *for hire* carrier property.
- d.  Items for use connected with private or common carriers engaged in air, rail or water in interstate or foreign commerce. (**Note: Items consumed in the state are subject to use tax.**)
- e.  Fuel to be consumed outside of Washington by a vessel primarily engaged in foreign commerce.

Vessel Name: \_\_\_\_\_

Type of Fuel: \_\_\_\_\_ Quantity: \_\_\_\_\_

- f.  Watercraft, component parts, labor and services, and/or diesel fuel used in a qualifying commercial deep sea fishing operation.

Registered Vessel Name: \_\_\_\_\_ Vessel Number: \_\_\_\_\_

**5. Sales to Indians:**

- a.  Tangible personal property or services purchased by Indians or Indian tribes when the goods are delivered to or services provided within Indian country.
- b.  Supplies or services purchased by prime contractors hired by Indian tribes to perform construction in Indian Country when the goods are delivered to or services provided in Indian country.

**6. Other:**

- a.  Prescription items (*describe*): \_\_\_\_\_
- b.  Machinery and equipment (*including labor and services to install*) used directly in generating electricity using solar energy in a system capable of generating not more than 10kW of electricity.
- c.  Biodiesel blend or E85 motor fuel construction and purchases of machinery and equipment for retail facilities.
- d.  Biodiesel blend or E85 motor fuel delivery vehicles and service charges on such vehicles.
- e.  Waste vegetable oil used to produce biodiesel fuel for personal use.
- f.  Equipment rental and purchase of services for use in motion picture and video production.
- g.  Objects of art or cultural value purchased by an artistic or cultural organization.
- h.  Livestock for breeding purposes. Animal Name: \_\_\_\_\_

Animal Type: \_\_\_\_\_ Registered Breed Association: \_\_\_\_\_

- i.  Animal pharmaceuticals purchased by veterinarians (*describe*): \_\_\_\_\_
- j.  Computer hardware, peripherals, software and related installation, used by the aerospace industry.
- k.  Labor, services, and tangible personal property related to the constructing of new buildings by a manufacturer of superefficient airplanes or by a port district, to be leased to a manufacturer of superefficient airplanes.
- l.  Computer hardware, peripherals, software and related installation, purchased by publishers and printers.
- m.  City, County, Tribal, or Inter-Tribal Housing Authorities.
- n.  Tangible personal property for use in a noncontiguous state delivered to the usual receiving terminal of the shipper.

Type of Goods Purchased: \_\_\_\_\_

Point of Delivery: \_\_\_\_\_ Carrier/Agent: \_\_\_\_\_

- o.  Gases and chemicals used by a manufacturer or processor for hire in the production of semiconductor materials.
- p.  Hog fuel used to produce electricity, steam, heat, or biofuel.
- q.  Tangible personal property under the weatherization assistance program.
- r.  Trail Grooming Services.
- s.  Honey bees purchased by an eligible apiarist. Apiarist ID #: \_\_\_\_\_
- t.  Federal credit union purchases.
- u.  Wax, ceramic materials, and labor used to create molds consumed during the process of creating investment castings.
- v.  Sales of ferry vessels to the state or local governmental units, components thereof, and labor and service charges.
- w.  Joint Municipal Utilities Services Authority.

*Continued*

I, the undersigned buyer, understand that by completing and signing this certificate I am certifying that I qualify for the tax-exempt purchase(s) indicated above. I understand that I will be required to pay sales or use tax on purchases that do not qualify for an exemption. In addition, I understand that false or erroneous use of this certificate will result in liability for unpaid tax with interest and may result in additional penalties.

Type of entity:  Individual  Corporation  Sole Proprietor  Partnership  Other (Explain)

Type of Business: \_\_\_\_\_ Tax Registration No.: \_\_\_\_\_

Name of Buyer: \_\_\_\_\_ Title: \_\_\_\_\_

Signature of Buyer: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

**Seller must maintain a copy. Do not send to Department of Revenue.**

*Each exemption on this form has specific rules (see instructions)*

### **INSTRUCTIONS**

**Buyers must ensure entitlement to the exemption before using this Certificate.** For information regarding exemptions, contact Washington State Department of Revenue Taxpayer Information Center at (360) 705-6705 or 1-800-647-7706 or visit the Department's web site at: [dor.wa.gov](http://dor.wa.gov).

**Line 1a** applies to the purchase of tangible personal property other than motor vehicles for use outside Washington by a resident of a state, possession, or province of Canada with a sales tax rate of less than three percent (e.g. Oregon, Alaska). Reference: RCW 82.08.0273, WAC 458-20-193 (6) (b) and ETA 3054.2009.

*NOTE: Sales of motor vehicles are not covered by this certificate; please refer to RCW 82.08.0264 and WAC 458-20-177 for certificate and exemption information.*

**Line 1b** applies to watercraft purchased by a nonresident for use outside Washington when delivery takes place in Washington. The buyer must provide proof of residency (picture ID) and check the applicable box. By checking the box, the buyer certifies that the vessel will leave Washington State waters within forty-five days. Sellers must examine and document the proof of residency provided by the buyer. **Seller must sign the form.** By signing the form, the seller certifies that the seller has examined and listed the buyer's proof of residency. See WAC 458-20-238 for acceptable proof of residency for corporations, partnerships and limited liability companies. Reference: RCW 82.08.0266, RCW 82.08.02665, and WAC 458-20-238.

**Line 2a** applies to the purchase of electric vehicle batteries or to labor and services rendered in respect to installing, repairing, altering, or improving electric vehicle batteries.

**Line 2b** applies to the purchase of tangible personal property that will become a component of an electric vehicle infrastructure or to labor and services rendered in respect to installing, constructing, repairing, or improving electric vehicle infrastructure. Reference: 2SHB 1481 (Chapter 459, 2009 Laws.)

**Line 3** applies to the purchase of airplanes for use in providing intrastate air transportation by a commuter air carrier and the sale of repair and related services for these airplanes. Commuter air carriers are air carriers holding authority under Title 14, part 298 of the code of federal regulations that carries passengers on at least five round trips per week on at least one route between two or more points. Reference: RCW 82.08.0262 and 82.12.0254.

**Line 4a** applies to the purchase of motor vehicles, or trailers by a business operating or contracting to operate for the holder of a carrier permit issued by the Interstate Commerce Commission. The exemption also applies to component parts and repairs of such carrier property including labor and services rendered in the course of constructing, repairing, cleaning, altering or improving the same. The buyer must attach a list stating make, model, year, serial number, motor number and ICC permit number. Reference: RCW 82.08.0263 and WAC 458-20-174.

**Line 4b** applies to the purchase of airplanes, locomotives, railroad cars, or watercraft for use in conducting interstate or foreign commerce by transporting therein or therewith persons or property *for hire*. The exemption also applies to component parts of such carrier property. Reference: RCW 82.08.0262 and WAC 458-20-175.

**Line 4c** applies to charges for labor and services rendered in the course of constructing, repairing, cleaning, altering or improving carrier property when carrier property is used *for hire*. Reference: RCW 82.08.0262 and WAC 458-20-175.

**Line 4d** applies to the purchase of durable goods or consumables, other than those mentioned in line 4b, for use in connection with interstate or foreign commerce by such businesses. The goods must be for exclusive use while engaged in transporting persons or property in interstate or foreign commerce. The exemption **does not** apply to charges for labor or services in regard to the installing, repairing, cleaning or altering of such property. Although exempt from retail sales tax, materials are subject to use tax if consumed in Washington. Unregistered businesses must attach a list stating the description and quantity of items that will be consumed in Washington and pay use tax to the seller. Reference: RCW 82.08.0261 and WAC 458-20-175.

**Line 4e** applies to fuel consumed outside the territorial waters of the United States by vessels used primarily in foreign commerce. Buyers must list the vessel name, type of fuel and quantity. Reference: RCW 82.08.0261 and WAC 458-20-175.

**Line 4f** applies to the purchase of vessels, component parts, or repairs by persons engaged in commercial deep sea fishing operations outside the territorial waters of the state of Washington. The exemption also applies to the purchase of diesel fuel used in commercial deep or commercial passenger fishing operations when annual gross receipts from the operations are at least five thousand dollars. Reference: RCW 82.08.0262, RCW 82.08.0298, and WAC 458-20-176.

**Line 5a** applies to the purchase of tangible personal property or services by an Indian or Indian tribe. The goods or services must be delivered to, or performed on the reservation. The purchaser must present a tribal membership card, a treaty fishing card, a certificate of enrollment, or a letter from a tribal official. Sellers must document the buyer's name, dollar amount of purchase, tribal affiliation and reservation where delivery is made. Reference: RCW 82.08.0254 and WAC 458-20-192.

**Line 5b** applies to the purchase of consumable supplies, equipment rentals or services by a prime contractor hired by an Indian tribe to perform construction in Indian Country where the goods or services are delivered to, or performed on the reservation. The purchaser must present a construction contract with the tribe or a letter from a tribal official evidencing that they are working directly with the Tribe. Sellers must document the buyer's name, dollar amount of purchase, and reservation where delivery is made. Reference: RCW 82.08.0254 and WAC 458-20-192.

**Line 6a** applies to the purchase by a medical practitioner, chiropractor, nursing home, or hospital of items to be prescribed and used for the treatment of illness or ailments of human beings. To qualify, certain of these items must be prescribed. Reference: RCW 82.08.0281.

**Line 6b** applies to the purchase of qualifying machinery and equipment (and charges for labor to install) used directly in generating electricity using the sun as the principle source of power at a facility capable of generating *not more than ten kilowatts* of electricity. Effective July 1, 2009 – June 30, 2013. Reference: RCW 82.08.963

**Line 6c** applies to the purchase of machinery and equipment and the construction of facilities used directly for the retail sale of biodiesel blend or E85 motor fuel. Reference: RCW 82.08.955.

**Line 6d** applies to the purchase of fuel delivery vehicles and labor and service charges related to such vehicles, provided 75% of the fuel distributed by them is biodiesel blend and E85 motor fuel. Reference: RCW 82.08.955.

**Line 6e** applies to the purchase of waste vegetable oil from restaurants and food processors to produce biodiesel fuel for personal use. The exemption does not apply to persons that are engaged in selling biodiesel fuel at wholesale or retail. Reference: RCW 82.08.0205.

**Line 6f** applies to the rental of production equipment and purchases of production services by motion picture and video production companies. Reference: RCW 82.08.0315 and Motion Picture-Video Production Special Notice, available from the Department.

**Line 6g** applies to the purchase of objects of art or cultural value, and items used in the creation of a work of art (other than tools), or in displaying art objects or presenting artistic or cultural exhibitions or performances by artistic or cultural organizations. Reference: RCW 82.08.031 and WAC 458-20-249.

**Line 6h** applies to the purchase of livestock for breeding purposes. "Livestock" is defined in RCW 16.36.005. The animal must be registered in a nationally recognized breed association. Reference: RCW 82.08.0259 and WAC 458-20-210.

**Line 6i** applies to the purchase of animal pharmaceuticals by veterinarians or farmers for the purpose of administering to an animal raised for sale by a farmer. Animal pharmaceuticals must be approved by the United States Food and Drug Administration or the United States Department of Agriculture. Reference: RCW 82.08.880.

**Line 6j** applies to the purchase of computer hardware, peripherals, and software, and related installation, not otherwise eligible for the M&E exemption, used primarily in development, design, and engineering of aerospace products or in providing aerospace services. Reference: RCW 82.08.975.

**Line 6k** Applies to charges for labor and services rendered in respect to the constructing of new buildings by a manufacturer engaged in the manufacturing of superefficient airplanes or by a port district, to be leased to a manufacturer engaged in the manufacturing of superefficient airplanes. The exemption also applies to sales of tangible personal property that will become a component of such buildings during the course of the constructing, or to labor and services rendered in respect to installing, during the course of constructing, building fixtures not otherwise eligible for the exemption under RCW 82.08.02565(2)(b). Before starting construction the port district must have entered into an agreement with the manufacturer to build such a facility. A person claiming the exemption under this section must file a complete annual report with the Department under RCW 82.32.534. "Superefficient airplane" has the meaning given in RCW 82.32.550. Expires July 1, 2024. Reference: RCW 82.08.980

**Line 6l** applies to the purchase of computer hardware, peripherals, digital cameras, software, and related installation not otherwise eligible for the M&E exemption that is used primarily in the printing or publishing of printed materials. The exemption includes repairs and replacement parts. Reference: RCW 82.08.806.

**Line 6m** applies to all retail purchases of goods and services by City, County, Tribal, or Inter-Tribal Housing Authorities. Reference: RCW 35.82.210.

**Line 6n** applies to the purchase of goods for use in a state, territory or possession of the United States which is not contiguous to any other state such as Alaska, Hawaii, Guam, and American Samoa. For the exemption to apply, the seller must deliver the goods to the usual receiving terminal of the for-hire carrier selected to transport the goods. Reference: RCW 82.08.0269 and WAC 458-20-193 (6) (c).

**Line 6o** applies to the purchase of gases and chemicals by a manufacturer or processor for hire in the production of semiconductor materials. Limited to gases and chemicals used to grow the product, deposit or grow permanent or sacrificial layers on the product, to etch or remove material from the product, to anneal the product, to immerse the product, to clean the product, and other uses where the gases and chemicals come into direct contact with the product during the production process, or gases and chemicals used to clean the chambers and other like equipment in which processing takes place. Reference: RCW 82.08.9651.

**Line 6p** applies to the purchase of hog fuel to produce electricity, steam, heat, or biofuel. Hog fuel is defined as wood waste and other wood residuals including forest derived biomass. Hog fuel does not include firewood or wood pellets. Reference: RCW 82.08.956.

**Line 6q** applies to the purchase of tangible personal property used in the weatherization of residences under the weatherization assistance program. The tangible Personal property must become a component part of the residence. Reference: RCW 82.08.998.

**Line 6r** applies to the purchase of trail grooming services by the state of Washington and nonprofit corporations organized under chapter 24.03 RCW. Trail grooming activities include snow compacting, snow redistribution, or snow removal on state or privately-owned trails. Reference: RCW 82.08.0203.

**Line 6s** applies to all honey bees purchased by an eligible apiarist. An eligible apiarist is a person who: owns or keeps one or more bee colonies; grows, raises, or produces honey bee products for sale at wholesale; and registers their hives/colonies with the WA State Department of Agriculture as required by RCW 15.60.021. Reference: RCW 82.08.0204.

**Line 6t** applies to the purchase of goods and retail services by federally chartered credit unions. Federal credit unions are exempt from state and local consumer taxes under federal law, such as sales tax, lodging taxes and rental car tax. To be exempt, the federal credit union must pay for goods and services directly, such as by a check written on the federal credit union or a credit card issued to the federal credit union. Sellers should keep a copy of the check or credit card used for payment to substantiate the exempt nature of the sale.

Reference: Det. No. 92-239, 17 WTD 32 (1998).

**Line 6u** Applies to the purchase of wax and ceramic materials used to create molds consumed during the process of creating ferrous and nonferrous investment castings used in industrial applications. Also applies to labor or services used to create wax patterns and ceramic shells used as molds in this process. Reference: Substitute Senate Bill 6339 (Chapter 225, Laws of 2010).

**Line 6v** Applies to sales of ferry vessels to the state of Washington or to a local governmental unit in the state of Washington for use in transporting pedestrians, vehicles, and goods within or outside the territorial waters of the state. The exemption also applies to sales of tangible personal property which becomes a component part of such ferry vessels and sales of or charges made for labor and services rendered in respect to constructing or improving such ferry vessels. Reference RCW 82.08.0285.

**Line 6w** Applies to cities, counties, and other municipalities that create a Joint Municipal Services Authority.