

BUYERS' RETAIL SALES TAX EXEMPTION CERTIFICATE

Not to be used to make purchases for resale

For sales to tribal members, Indian tribes, tribal enterprises and spouses of tribal members, please use Tax exemption for sales to tribes.

Type of Certificate

Single Use Certificate

A Single use certificate must be used each time an exempt item is purchased.

Blanket Certificate

Blanket certificates are valid for as long as the buyer and seller have a recurring business relationship. A "recurring business relationship" means at least one sales transaction within a period of twelve months. RCW 82.08.050 (7)(c).

Vendor/Seller		Date	
Street Address	City	State	Zip Code

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: _____

- g. Purchases of liquefied natural gas (LNG) by private or common waterborne carriers in interstate or foreign commerce. The exemption applies to ninety percent of LNG transported and consumed outside this State by the buyer. (Effective July 1, 2015)

5. Other:

Prescription items: You must use the Sales Tax Exemption Certificate for Health Care Providers to claim exemptions for items prescribed for human use and other medical purchases.

- a. Waste vegetable oil used to produce biodiesel fuel for personal use.
- b. Equipment rental and purchase of services for use in motion picture and video production.
- c. Objects of art or cultural value purchased by an artistic or cultural organization.
- d. Adaptive automobile equipment purchased by disabled veterans.
- e. Animal pharmaceuticals purchased by veterinarians. This exemption does not apply to pharmaceuticals for pets. (Describe): _____
- f. Computer hardware, peripherals, software and related installation, used by the aerospace industry.
- g. Labor, services, and tangible personal property related to the constructing of new buildings, or new parts of buildings, by a manufacturer of commercial airplanes, fuselages, or wings of a commercial airplane, or by a port district, political subdivision, or municipal corporation to be leased to such a manufacturer.
- h. Computer hardware, peripherals, software and related installation, purchased by publishers and printers.
- i. City, County, Tribal, or Inter-Tribal Housing Authorities.
- j. 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: _____

- k. Gases and chemicals used by a manufacturer or processor for hire in the production of semiconductor materials.
- l. Hog fuel used to produce electricity, steam, heat, or biofuel.
- m. Tangible personal property under the weatherization assistance program.
- n. Trail Grooming Services.
- o. Honey bees/honey bee feed purchased by an eligible apiarist. Apiarist ID #: _____
- p. Federal credit union purchases.
- q. Wax, ceramic materials, and labor used to create molds consumed during the process of creating investment castings.
- r. Sales of ferry vessels to the state or local governmental units, components thereof, and labor and service charges.
- s. Joint Municipal Utilities Services Authority.
- t. Paratransit vehicles purchased by paratransit service providers.
- u. Large/private airplanes purchased by nonresidents.
- v. Standard financial information purchased by qualifying international investment management companies.
- w. Material and supplies directly used in the packing of fresh perishable horticultural products by persons who receive, wash, sort, and pack fresh perishable horticultural products for farmers.
- x. Vessel Deconstruction Services.
- y. **Only** For Delivered Bottled Water 1. No Source of Potable Water 2. Prescribed Water
 3. Purchased with food stamps (SNAP)
- z. Anaerobic Digesters and Repair Services.

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: _____ Account ID: _____

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)