



Streamlined Sales Tax Certificate of Exemption

Do not send this form to the Streamlined Sales Tax Governing Board. Send the completed form to the seller and keep a copy for your records.

This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.

1. Check if this certificate is for a single purchase. Enter the related invoice/purchase order # _____.

2. A. Purchaser's name _____

B. Business address _____ City _____ State _____ Country _____ Zip code _____

C. Name of seller from whom you are purchasing, leasing or renting _____

D. Seller's address _____ City _____ State _____ Country _____ Zip code _____

3. Purchaser's type of business. Check the number that best describes your business.

- | | | |
|---|-----------------------------------|---------------------------------------|
| 01 Accommodation and food services | 08 Real estate | 15 Professional services |
| 02 Agriculture, forestry, fishing, hunting | 09 Rental and leasing | 16 Education and health-care services |
| 03 Construction | 10 Retail trade | 17 Nonprofit organization |
| 04 Finance and insurance | 11 Transportation and warehousing | 18 Government |
| 05 Information, publishing and communications | 12 Utilities | 19 Not a business |
| 06 Manufacturing | 13 Wholesale trade | 20 Other (explain) _____ |
| 07 Mining | 14 Business services | |

4. Reason for exemption. Check the letter that identifies the reason for the exemption.

- | | |
|---|---|
| A Federal government (Department) * _____ | H Agricultural Production * |
| B State or local government (Name) * Not available in WA | I Industrial production/manufacturing * |
| C Tribal government (Name) * _____ | J Direct pay permit * |
| D Foreign diplomat # _____ | K Direct Mail * |
| E Charitable organization * Not available in WA | L Other (Explain) _____ |
| F Religious organization * Not available in WA | M Educational Organization * Not available in WA |
| G Resale * | |

* see Instructions on pages 2-3

5. Identification (ID) number: Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

ID number	State/Country	Reason	ID number	State/Country	Reason
AR	_____	_____	NV	_____	_____
GA	_____	_____	OH	_____	_____
IA	_____	_____	OK	_____	_____
IN	_____	_____	RI	_____	_____
KS	_____	_____	SD	_____	_____
KY	_____	_____	TN	_____	_____
MI	_____	_____	UT	_____	_____
MN	_____	_____	VT	_____	_____
NC	_____	_____	WA	_____	_____
ND	_____	_____	WI	_____	_____
NE	_____	_____	WV	_____	_____
NJ	_____	_____	WY	_____	_____

6. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser _____ Print name _____ Title _____ Date _____

Streamlined Sales and Use Tax Agreement Certificate of Exemption Instructions for Washington State

Buyers may use this Certificate of Exemption (the "Certificate") to claim exemptions from retail sales tax on purchases of otherwise taxable items.

Buyer's instructions for completing this Certificate

Sections 1-6 are required information. A signature is not required if provided electronically.

Section 1: single purchase exemption certificate

If you are using the Certificate for a single purchase, check the box in section (1). If selecting this box, you must include the invoice or purchase order number for the transaction.

If you do not check this box, the Certificate will be treated as a blanket certificate. This blanket certificate will continue in force as long as you are making recurring purchases under the Certificate (at least one purchase within a consecutive twelve-month period) or until you cancel it.

Section 2: buyer and seller information

Enter the purchaser's and seller's name, street address, city, state, country and zip code.

Section 3: type of business

Check the number that best describes the type of business carried out by your organization or business in section (3) of the Certificate. For instance, if "publishing" best describes your organization's activities, you would place a check mark next to "05" for "Information, publishing and communications". If none of the descriptions apply, place a check mark next to number "20" for "Other." If you select "Other," provide a clear and concise description for your type of business.

Section 4: reason for the exemption

Section (4) of the Certificate lists some general exemptions most commonly allowed by SSUTA participating states. Not all states allow all exemptions listed. Additionally, each participating state may have other exemptions that are not listed on the Certificate. Buyers should refer to each respective state's web site or other information available relating to that state's exemptions.

Check the exemption that you or your business is claiming and then enter all other information requested for that exemption. Instructions (A) through (M) below provide more detailed information concerning the exemptions listed in the Certificate with respect to Washington state. You can find information about exemptions available in Washington state online at the Washington State Department of Revenue's web site at dor.wa.gov.

A. **Federal government.** Sales made directly to the federal government are exempt from sales tax. You must indicate the name of the federal agency or department making the purchase. For specific information about this exemption in Washington state, please see ("Washington Administrative Code") WAC 458-20-190.

B. **State and local government.** Washington state does not provide a general exemption for state and local government. Please see WAC 458-20-189 for additional information.

C. **Tribal government and enrolled tribal members.** Washington state exempts certain sales transactions involving tribal governments or enrolled tribal members. You must include the name of the tribe involved in the transaction on line (C) as applicable. For specific information about this exemption, please see our Indian tax guide and WAC 458-20-192.

D. **Foreign diplomat.** Foreign diplomats have cards identifying the diplomat and providing information about the extent of the exemption available to that diplomat. You must write the identification number from the front of this card on line (D). For specific information about this exemption, please see the Washington State Department of Revenue's Special Notice at dor.wa.gov/sites/default/files/2022-02/sn_11_ForeignDiplomats.pdf.

E. **Charitable organization.** Washington state does not provide a general exemption for charitable or nonprofit organizations. Please see WAC 458-20-169 for more information.

F. **Religious organization.** Washington state does not provide a general exemption for religious. Please see WAC 458-20-169 for more information.

G. **Resale #.** A purchase for resale is a valid exemption in Washington. To claim this exemption, a business required to be registered with the state Department of Revenue must obtain a reseller permit and enter this number in Section 5. A business not required to be registered does not have to obtain a reseller permit, including nonprofits purchasing for resale at qualifying fundraising events. For specific information about this exemption, please see WAC 458-20-102 and WAC 458-20-169. For registration requirements with the Department, please see WAC 458-20-101.

H. **Agricultural production.** Washington state exempts certain items related to agricultural production. To claim an exemption for chemical sprays or washes (for the post-harvest treatment of fruit), feed, seed, fertilizer, spray materials (pesticides), agents for enhanced pollination, agricultural employee housing, chicken farming, animal pharmaceuticals, livestock for breeding, dairy cows, aircraft fuel, etc. this form may be used without requiring any registration with the Washington Department of Revenue. However, to claim the exemption for replacement parts for qualifying farm machinery and equipment, the buyer should use a Farmer's Certificate for Wholesale Purchases and Sales Tax Exemptions. For more information, see WAC 458-20-209 and WAC 458-20-210.

I. Industrial production/manufacturing. Washington state exempts sales of machinery and equipment used in manufacturing as well as related research and development and testing operations under RCW 82.08.02565 and RCW 82.12.02565. For specific information about this exemption, please also see WAC 458-20-13601.

J. Direct pay permit #. A direct pay permit holder may purchase products without sales tax and remit the tax directly to the state. The permit holder must enter its tax identification number in Section 5. The seller/marketplace facilitator must keep a copy of direct pay permit form along with the Certificate. For more information, please see RCW 82.32.087.

K. Direct mail #. A direct mail provider may purchase products without sales tax and remit the sales tax directly to the state. The purchaser's tax identification number must be entered in Section 5.

L. Other. Not all exemptions are included in this certificate. To claim a sales tax exemption other than those listed you must include a clear and concise explanation of the reason for the exemption claimed on line (L). For information about specific tax exemptions available in Washington state, please see the Washington State Department of Revenue's web site at dor.wa.gov.

M. Educational organization #. Washington state does not provide a general exemption for educational organizations. Please see WAC 458-20-169 and WAC 458-20-189 for more information.

Section 5: identification number

You may complete a single certificate for multiple states where you conduct business and regularly make exempt purchases from the same seller/marketplace facilitator.

Enter the ID number as required in the instructions below for each state in which you are claiming an exemption. Identify the state or if a foreign ID, the country the ID number is from. If multiple exemption reasons are being claimed enter the letters identifying the reasons for exemption as listed in Section 4 for each state.

ID Numbers for Exemptions other than resale: You are responsible for ensuring that you are eligible for the exemption in the state you are claiming the tax exemption. Provide the ID number to claim exemption from sales tax that is required by the taxing state. Check with that state to determine your exemption requirements and status.

Foreign diplomats and consular personnel must enter their individual tax identification number shown on their sales tax exemption card issued by the United States Department of State's Office of Foreign Missions.

ID Numbers for Resale Purchases (Including Drop Shipments): If you are claiming a purchase is not subject to tax because it is for resale (Exemption Reason G.) and you are:

1. Required to be registered in WA: Provide your Reseller permit #.
2. Not required to be registered in WA: Provide your sales tax ID number issued by any state.
3. Not required to register for sales tax and you do not have a sales tax identification number from any state: Enter:
 - Your FEIN.
 - If you do not have a FEIN, enter a different state-issued business ID number.
 - If you do not have any state-issued business ID number or FEIN, enter your state driver's license number.
4. A foreign buyer and you do not have an ID number described in 1, 2 or 3: WA will accept the tax ID number (e.g., VAT number) issued by your country.

Note: Sellers are not generally required to verify the buyer's ID number or registration requirements.

Section 6: signature

You must print your name and title, and sign and date the Certificate before you give the Certificate to the seller/marketplace facilitator. A signature is not required if provided in electronic form.

Seller/marketplace facilitator responsibilities

Sellers must keep proper records for their exempt transactions, including a copy of the Certificate. You may keep your records electronically, in a paper format, or both. The Certificate must be made available to any member or associate member state participating in the Streamlined Sales and Use Tax Agreement (SSUTA).

You are relieved of the responsibility for collecting and remitting retail sales tax on the sale or sales described in the Certificate, if all of the following conditions are met:

1. The buyer fully completes all fields on the Certificate and gives it to the seller at the time of sale or within 90 days after the sale.
2. The buyer is not using the completed exemption certificate to claim an entity-based exemption not allowed by Washington.
3. You do not fraudulently fail to collect the tax due.
4. You do not solicit customers to unlawfully claim an exemption.

Sales and Use Tax Exemption Certificate for Manufacturing Machinery and Equipment

This certificate is for:

Single use

You need to show this certificate each time you buy an exempt item.

Blanket certificate

You can use this certificate anytime, as long as you and the seller/marketplace facilitator have a recurring business relationship. A recurring business relationship means you have at least one sale transaction within 12 months (RCW82.08.050(7)(c)).

1 Seller's/Marketplace facilitator's name:

2 Buyer information

UBI number/Account ID:

Name:

Mailing address:

City:

State:

Zip:

By using this certificate, you agree that:

- you are a qualified manufacturer, processor for hire, or business that engages in testing for a manufacturer or processor for hire, **and**
- you will use the items you buy directly in a manufacturing, processing for hire or testing operation.

Seller/Marketplace facilitator must retain the original of this certificate for their records.

Do not send a copy of this certificate to the Department of Revenue

By signing this certificate, you are agreeing that you are fully aware of the legal penalties for fraud and tax evasion.

Buyer or Authorized Agent of Buyer:

Signature:

Title:

Date:

You can use this exemption for machinery and equipment that:

- acts upon or interacts with an item of tangible personal property
- conveys, transports, handles, or temporarily stores an item of tangible personal property at the manufacturing site
- controls, guides, measures, verifies, aligns, regulates, or tests tangible personal property
- provides physical support for or access to tangible personal property
- produces steam or mechanical power for, or lubricates machinery and equipment
- produces another item of tangible personal property for use in the manufacturing operation or research and development operation
- places tangible personal property in the container, package, or wrapping in which the tangible personal property is normally sold or transported
- is integral to research and development, or
- is a repair and replacement part or repair/cleaning labor for eligible items.

You cannot use this exemption for:

- consumable items
- hand-powered tools
- property with a useful life of less than one year
- building fixtures that you affix to the building that become a physical part of the building, and are not integral to the manufacturing operation. This includes utility systems for heating, ventilation, air conditioning, communications, plumbing, or electrical.

Resources

[WAC 458-20-13601](#), [RCW 82.63.010](#), [RCW 82.08.02565](#)

Industry Guide: [Manufacturing](#)

[ETA's](#)

Special Notice: [Sales and Use Tax Exemption for Qualifying Manufacturing Machinery and Equipment Clarified](#)

Farmer's Certificate for Wholesale Purchases and Sales Tax Exemptions

"Eligible apiarists" (term defined on page 3) are farmers and may use this form to make tax free purchases of applicable items below. Cannabis growers and producers cannot use this certificate. Under RCW 82.04.213 cannabis is not an agricultural product therefore persons who grow, raise or produce cannabis are not farmers.

This certificate is for:

Single use

You need to show this certificate each time you buy an exempt item.

Blanket certificate

You can use this certificate anytime, as long as you and the seller/marketplace facilitator have a recurring business relationship. A recurring business relationship means you have at least one sale transaction within 12 months (RCW 82.08.050(7)(c)).

A Wholesale purchases (see page 3 explanations)

Chemical sprays or washes for the post-harvest treatment of fruit.

Feed, seed, seedlings, fertilizer, spray materials (pesticides), or agents for enhanced pollination.

Tangible personal property for resale without intervening use.

B Retail sales tax exemptions - check applicable box (see page 3 explanations)

1. Farm equipment purchased by nonresident farmer.

Place of residence:

Proof of residence:

Equipment for use in a farming activity (include brand, model, and address of use):

2. Livestock for breeding purposes/cattle and dairy cows used to produce an agriculture product.

Animal type:

Registered breed association:

Animal name or identification number:

3. Animal pharmaceuticals.

4. Chicken farming.

- a. Propane or natural gas used to heat structures used to house chickens.
- b. Bedding materials used to accumulate and facilitate the removal of chicken manure.
- c. Poultry used in the production or sale of poultry products.

Instructions and definitions

Farmer defined

A “farmer” is any person engaged in the business of growing, raising, or producing, upon the person’s own lands or upon the lands in which the person has a present right of possession, any agricultural product to be sold. It also includes person growing, raising, or producing honey bee products for sales, or providing bee pollination services, by an eligible apiarist. A “farmer” does not include a person growing, raising, or producing such products for the person’s own consumption; a person selling any animal or substance obtained, therefore in connection with the person’s business of operating a stockyard or a slaughter or packaging house; or a person in respect to the business of taking, cultivating, or raising timber.

Reference: RCW 82.04.213 and WAC 458-20-210.

Eligible apiarist defined

An “eligible apiarist” is a person who owns or keeps one or more bee colonies and who grows, raises, or produces honey bee products for sale at wholesale and is required to register under RCW 15.60.021.

Reference: RCW 82.04.213.

“Agricultural product” means any product of plant cultivation or animal husbandry including, but not limited to: A product of horticulture, grain cultivation, vermiculture, viticulture or aquaculture as defined in RCW 15.85.020; plantation Christmas trees; short-rotation hardwoods as defined in RCW 84.33.035; turf; or any animal including but not limited to an animal that is a private sector cultured aquatic product as defined in RCW 15.85.020, or a bird, or insect, or the substances obtained from such an animal including honey bee products. “Agricultural product” does not include cannabis, usable cannabis, or cannabis-infused products, or animal defined as pet animals under RCW 16.70.020.

“Honey bee products” means queen honey bees, packaged honey bees, honey, pollen, bees wax, propolis, or other substances obtained from honey bees, and does not include manufactured substances or articles.

Reference: RCW 82.04.213.

Wholesale purchases

Line 1 applies to purchases of chemical sprays and washes for the post-harvest treatment of fruit to prevent scald, fungus, mold, or decay. These are wholesale purchases and are not subject to sales tax.

Reference: RCW 82.04.050(10), 82.04.060, and WAC 458-20-210.

Line 2 applies to the purchase of feed, seed, fertilizer, spray materials (pesticides), and enhanced pollination agents by farmers and persons who participate in the federal conservation reserve program, the environmental quality incentives program, the wetlands reserve program, and the wildlife habitat incentives program, or their successors administered by the United States Department of Agriculture (USDA). These are wholesale purchases and are not subject to sales tax. Reference: RCW 82.04.050(09), 82.04.060, and WAC 458-20.210.

Line 3 applies to purchases of tangible personal property by a farmer for resale without intervening use as a consumer. For example, packing materials purchased by a farmer to contain agricultural products that the farmer will sell. Specifically, the purchase of binder twine for binding bales of hay that the farmer will sell is a wholesale purchase. However, the purchase of binder twine for hay that the farmer will use to feed the farmer’s livestock is a retail sale and subject to retail sales tax. Another example is the purchase of young livestock to raise for sale. Specifically, the purchase of feeder piglets or calves that farmer will raise to sell is a wholesale purchase. Reference: WAC 458-20-210.

Retail sales tax exemptions

Line 1 applies to machinery, implements, repair parts and labor purchased in this state by a nonresident for use in conducting a farming activity outside the state. The equipment must be transported outside the state immediately upon purchase. ***Seller must examine and record buyer’s proof of residency.***

See WAC 458-20-239 for acceptable proof of residency. Reference: RCW 82.08.0268 and WAC 458-20-239.

Line 2 applies to the purchase of livestock for breeding purposes where the animals are registered in a nationally recognized breed association. Line 2 also applies to the purchase of beef and dairy cattle to be used in producing an agricultural product. "Livestock" is defined in RCW 16.36.005.

Reference: RCW 82.08.0259, 82.12.0261, and WAC 458-20-210.

Line 3 applies to the purchase of animal pharmaceuticals by farmers to administer to an animal raised to produce an agriculture product for sale. Animal pharmaceuticals must be approved by the United States Food and Drug Administration (FDA) or the USDA.

Reference: RCW 82.08.880 and WAC 458-20-210.

Line 4a applies to the purchase of propane or natural gas used to heat structures used to house chickens. The chickens must be raised by a farmer and sold as agricultural products.

Reference: RCW 82.08.910 and WAC 458-20-210.

Line 4b applies to the purchase of bedding materials used to accumulate and facilitate the removal of chicken manure. The chickens must be raised by a farmer and sold as agricultural products. "Bedding materials" means wood shavings, straw, sawdust, shredded paper, and other similar materials.

Reference: RCW 82.08.920 and WAC 458-20-210.

Line 4c applies to the purchase of poultry for the use in the production for sale of poultry or poultry products.

Reference: RCW 82.08.0267.

Line 5 applies to the purchase by "farm fuel users" of diesel, biodiesel, or aviation fuel. A "farm fuel user" is a farmer, or a person who provides horticultural services for farmers. The exemption does not apply for fuel used to heat space and water for human habitation.

Reference: RCW 82.08.865.

Line 6 applies to the purchase by agricultural employers of materials and labor for use in constructing, repairing, decorating, or improving new or existing buildings or other structures, in which at least 50% of the housing units in the development are used as farmworker housing.

Reference: RCW 82.08.02745, RCW 82.12.02685, and WAC 458-20-262

Line 7 applies to the purchase by eligible businesses of qualifying livestock nutrient management equipment, labor and services used to install, repair, clean, alter or improve such equipment. Also applies to the labor and services rendered in respect to repairing, cleaning, altering, or improving qualifying livestock nutrient management facilities.

Reference: RCW 82.08.890.

Line 8 applies to the purchase by farmers of replacement parts for qualifying farm machinery and equipment; applies to the labor and services rendered installing such parts. Also applies to labor for qualifying repairs on such equipment.

Reference: RCW 82.08.855.

Line 9 applies to purchases of anaerobic digesters and services rendered to installing, constructing, repairing, cleaning, altering, or improving an anaerobic digester. Also applies to sales of tangible personal property that becomes an ingredient or component of the anaerobic digester.

Reference: RCW 82.08.900 and 82.12.900.

Note: Horticultural services provided to farmers (e.g. applying fertilizer, soil preparation services, cultivation services, harvesting services, clearing land, etc.) are not retail sales and sales tax does not apply. Generally, the service provider will be subject to B&O tax under the Service and Other Activities classification. For more information please see WAC 458-20-209.