

# Reseller Permit

*Effective January 1, 2010, businesses must use a Department of Revenue-issued reseller permit when purchasing items for resale. The "reseller permit" replaces the "resale certificate."*

## Permit Process

We will automatically issue the first round of reseller permits to many businesses based on reporting history. Those businesses that do not automatically get a permit may apply directly to us. Some businesses will not be eligible.

A business that does not have a permit and makes purchases for resale must pay the retail sales tax upfront and then either take a "taxable amount for tax paid at source" deduction against its own reported retail sales or request a refund.

## Notification

In September, we will notify businesses if they will receive permits by mail. The length of time a permit is valid will depend on when a business registered with us.

Businesses registered:

- ▶ before January 1, 2009, will get a permit valid for four years.
- ▶ on or after January 1, 2009, will get a permit valid for two years that can be renewed for four years.

## Construction Industry

Special rules apply to the construction industry. Permits for the construction industry are valid for 12 months. Qualifying contractors must reapply each year and provide detailed information about material and labor purchases.

## Other Unique Industries

We will work with other businesses currently using resale certificates with unique situations that must be addressed. These may include those in farming, telecommunications and some non-profit groups.

## Questions

If you have questions about the reseller permit, please call 1-800-647-7706, go to our web site [dor.wa.gov/resellerpermit](http://dor.wa.gov/resellerpermit), or e-mail [reseller@dor.wa.gov](mailto:reseller@dor.wa.gov).

# Reseller Permits

# Effective JAN 1<sup>st</sup> 2010

# Replace Resale Certificates



Department of  
**Revenue**  
Washington State