



# Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

September 28, 2016

## Sales to Nonresident Corporations with Corporate Nonresident Permits

The Department of Revenue issues “corporate nonresident permits” upon request to qualifying corporations. A nonresident corporation must be incorporated in one of the states, possessions, or provinces of Canada identified in [ETA 3054.2014](#) or in our [Sales to Nonresidents](#) page to qualify for a permit.

When making tax exempt sales to nonresident corporations the seller must examine the corporate nonresident permit issued by the Department to verify that it is valid during the period of the sale and that it is issued to the purchaser. The seller must record the permit number and retain that information as part of the seller’s accounting records for the statutory period of five years (refer to RCW 82.32.070).

The seller may also accept from the nonresident corporation a properly completed uniform exemption certificate approved by the streamlined sales and use tax agreement governing board. However, the certificate must include the nonresident corporation’s nonresident permit number; or the seller may capture the relevant data elements as allowed under the streamlined sales and use tax agreement.

It is important that sellers follow these instructions. RCW 82.08.0273 provides that a seller who makes sales, without collecting retail sales tax, and who fails to maintain the records of sales to nonresidents as provided above is personally liable for the tax.

Qualifying nonresident corporations wishing to obtain a corporate nonresident permit should contact the Department by calling (360) 902-7151 or by writing:

**Taxpayer Account Administration**  
Post Office Box 47476  
Olympia, Washington 98504-7476