



# RETAIL SALES TAX EXEMPTION CERTIFICATE

## For Auto Dealers and Auto Repair Facilities

### (Original Manufacturer's Warranty)

This certificate is to be used **only** when towing and/or rental car charges are exempt from the retail sales tax because they are covered under an **original manufacturer's warranty** and **may not** be used to relieve any person from the payment of the Rental Car Tax.

**The automobile repair shop/business** must be authorized to make repairs covered by an original manufacturer's warranty.

The undersigned automobile repair business hereby certifies that the rental car or towing charges are exempt under an original manufacturer's warranty. This certificate shall be a part of each such order under a manufacturer's warranty which the undersigned automobile repair business may hereafter give to the below named rental car business or towing business, unless otherwise specified, and shall be valid until revoked by the automobile repair business in writing.

This certificate is given with the full knowledge that the automobile repair business is solely responsible for purchasing within the categories specified on the certificate. Any misuse of this retail sales tax exemption certificate may subject the buyer to the legally prescribed penalties for fraud and tax evasion imposed by RCW 82.32.090(5).

<i>Rental Car Business or Towing Business</i>	
<i>Name of Automobile Repair Business</i>	<i>Automobile Repair Business' Tax Registration No.</i> — —
<i>Address of Automobile Repair Business</i>	
<i>Type of Business (must be a person engaged in repairing motor vehicles)</i>	<i>Items Covered</i> <input type="checkbox"/> Towing <input type="checkbox"/> Rental Cars
<i>Authorized Representative For Automobile Repair Business (please print)</i>	<i>Title</i>
<i>Authorized Representative's Signature</i>	<i>Date</i> / /

**Rental Car Business' and Towing Business' Responsibility:** Any rental car company or any person engaging in the towing of motor vehicles accepting this exemption certificate in good faith from the buyer at the time of sale or who has a signed exemption certificate from the buyer on file at the time of sale is relieved of liability for retail sales tax with respect to sales covered by this exemption certificate. A copy of this certificate must be retained in the Rental Car Business' or Towing Business' files. **Under no circumstance may this certificate be used to relieve a person from paying the rental car tax.**

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.