



## Declaration for Motor Vehicle Sales to Enrolled Tribal Members with Delivery in Indian Country

*Sellers retain this form in their records.*

**This form must be completed in its entirety and signed by both the buyer and seller to be valid.**  
*(Note: This form does not need to be completed if the sale is made in the buyer's Indian country (see instructions on pg. 2).)*

### Buyer's Information

Buyer's Name: \_\_\_\_\_

Buyer is:

An enrolled member of the \_\_\_\_\_ Tribe

The \_\_\_\_\_ Tribe

Documentation presented ( Check one of the following):

Tribal membership or citizenship card

Certificate of tribal enrollment

Official letter signed by Tribal official confirming buyer's tribal membership status or that the buyer is a tribe

Delivery Address: \_\_\_\_\_

*(The address must be in the  
 buyer's Indian country)*

### Seller's Information

Seller's Name: \_\_\_\_\_ Seller's UBI No.: \_\_\_\_\_

Address of Seller: \_\_\_\_\_

### Vehicle Description

Make: \_\_\_\_\_ Model: \_\_\_\_\_ Year: \_\_\_\_\_

Vehicle Identification No.: \_\_\_\_\_

### Declaration by Buyer and Seller

I (the buyer) declare that I am an enrolled tribal member or signing on behalf of the above tribe, I presented one of the above documents to the seller, and the vehicle described above was delivered in my Indian country at the delivery address above.

Signature of Buyer

or Agent of Buyer: \_\_\_\_\_ Date: \_\_\_\_\_

I (the seller) declare that I examined and retained a copy of the document checked above by the buyer and the vehicle described above was delivered in the buyer's Indian country at the delivery address above.

Signature of Seller

or Agent of Seller: \_\_\_\_\_ Date: \_\_\_\_\_

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

## Instructions for Completing the Declaration for Motor Vehicle Sales to Enrolled Tribal Members with Delivery in Indian Country

A retail sales tax exemption is provided when a motor vehicle is sold to a tribe or an enrolled tribal member and delivery is made to the tribe or enrolled tribal member in their Indian country. To document that the buyer is a tribe or enrolled tribal member and vehicle was delivered in the buyer's Indian country, the buyer and seller must complete a declaration.

No other Department of Revenue form or certificate can be used to document delivery. No additional proof is required to document delivery.

(See [Engrossed Substitute Senate Bill \(ESSB\) 6427, Chapter 232, Laws of 2016](#).)

### Buyer's Instructions:

A buyer must complete all fields under the Buyer's Information section. The buyer must also sign and date the declaration in the Declaration by Buyer and Seller section.

In order to complete this declaration and to document that the buyer is a tribe or an enrolled tribal member, the buyer must present to the seller one of the following:

- the buyer's tribal membership or citizenship card;
- the buyer's certificate of tribal enrollment; or
- a letter signed by a tribal official confirming the buyer's tribal membership status or that the buyer is a tribe

The buyer must also provide a delivery address to the seller that is in the buyer's Indian country. This can be any location that is in the buyer's Indian country (e.g. a tribal office, casino, etc.). The address does not need to be the buyer's residence. The address merely needs to be in the buyer's Indian Country.

### Seller's Instructions:

The seller must complete all fields under the Seller's Information section. The seller must also sign and date the declaration in the Declaration by Buyer and Seller section.

The seller must examine and keep a copy of the document presented by the buyer to verify that the buyer is an enrolled tribal member or an authorized representative of the buyer's tribe.

The seller must keep this completed declaration and a copy of the document presented on file for at least 5 years.

The seller must verify the delivery address is in the buyer's Indian country and the seller must deliver the motor vehicle to that address.

### How to Verify an Address is in Indian Country

If a seller is uncertain if an address is in Indian country, the seller can search under "sales tax rates" with our [Tax Rate Lookup Tool](#) to help determine if an address is in Indian Country. If you need additional help verifying an address, visit:

<http://dor.wa.gov/content/FindTaxesAndRates/RetailSalesTax/Indians/>

The Lookup Tool can be found at:

<http://dor.wa.gov/content/findtaxesandrates/salesandusetaxrates/lookupataxrate/>

### Does This Declaration Need to Be Completed if the Sale is Made in the Buyer's Indian Country?

No. If the sale is made in the buyer's Indian country, the above declaration does not need to be completed by the buyer and the seller. The buyer must still present one of the three documents above and the seller must examine and keep a copy of the document presented.

### For More Information:

- See our Special Notice: Retail Sales Tax Exemption for Sales of Motor Vehicles to Tribes and Enrolled Tribal Members at: [http://dor.wa.gov/Docs/Pubs/SpecialNotices/2016/sn\\_retailtaxexemptiontribes.pdf](http://dor.wa.gov/Docs/Pubs/SpecialNotices/2016/sn_retailtaxexemptiontribes.pdf)
- Call the Department of Revenue at 1-800-647-7706