

# SPECIAL NOTICE

For further information contact:  
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## **Manufacturing Machinery and Equipment Blanket Exemption Certificates**

Effective July 1, 1995, RCW 82.08.02565 and 82.12.02565 create a sales and use tax exemption for certain manufacturing machinery and equipment. To qualify for this exemption, the buyer is required to provide a Manufacturer's Sales and Use Tax Exemption Certificate to the seller. In addition, the buyer is required to provide the Department of Revenue with an annual summary of exempt sales or a copy of each exemption certificate. This information will be used to perform an assessment of the effect of the exemption on economic development.

The Department of Revenue had previously advised that separate certificates were required for each purchase. Recognizing the paperwork burden this process creates for both buyers and sellers, the Department is drafting a rule which will allow buyers who file an annual summary to use blanket certificates.

Sellers may be reluctant to accept blanket certificates without a final rule in place. Pending final adoption of the rule, the Department agrees to the following:

- ◆ **Buyers may use blanket certificates, renewable every four years, if they provide an annual summary detailing all purchases made under this exemption, and**
- ◆ **Sellers who accept blanket certificates in good faith will have no further obligation to collect the tax.**

The seller is not responsible for collection of sales tax if a blanket certificate is accepted in good faith. If it is subsequently determined that the items purchased do not qualify for this exemption and the sales or use tax has not been paid, the Department will pursue the purchaser for payment.

If the rule as finally adopted requires a different procedure than that explained above, the procedure in the rule must be followed for future reporting periods.

(more)



The blanket certificate must be renewed every four years and provide all the information shown in the form below.

MANUFACTURERS' SALES AND USE TAX BLANKET EXEMPTION CERTIFICATE

Buyer/User UBI/Revenue Registration No. \_\_\_\_\_  
Name of Buyer/User \_\_\_\_\_  
Address of Buyer/User \_\_\_\_\_  
(Street, City, State, Zip Code)\_\_\_\_\_

The buyer/user certifies that it is engaged in manufacturing activities and that all purchases from this vendor will be directly used in a manufacturing operation. This blanket certificate must be renewed every four years. **Both the buyer/user and seller must keep a copy of the certificate for their records.**

**Use of this certificate certifies the purchaser will file an annual summary listing all qualifying purchases with the Department of Revenue at the following address:**

State of Washington  
Department of Revenue  
Research Division  
PO Box 47459  
Olympia, WA 98504-7459

**Do not attach to the Combined Excise Tax Return.**

Authorized Agent of Buyer/User (please print) \_\_\_\_\_  
Authorized Signature \_\_\_\_\_ Title \_\_\_\_\_  
Date \_\_\_\_\_

*Also see the "Changes to Manufacturing Machinery and Equipment Sales Tax Exemption Special Notice," dated May 12, 1996.*

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