

More information

You can figure out if the delivery address is in Indian country by following these steps:

1. Go to dor.wa.gov
2. Click “**Find a sales and use tax rate**”.
3. Type in the delivery address. If the address is located in Indian country, you will see “Indian country” and the name of the Tribe at the bottom of the page.

To document other tax exemptions for buyers, please use the appropriate form below:

- Vehicles sold by dealers: Declaration for motor vehicle sales to tribal member, tribe, tribal enterprise, or a spouse of a tribal member with delivery in Indian country.
- Treaty fishing related purchases: Treaty Fishery Exemption Form.
- [Tax exemption for sales to tribes.](#)
- Wholesale purchases by businesses owned by tribal members, tribes, tribal enterprises, or a spouse of tribal member that only operates in their Indian country may use a state or tribal reseller permit or the [streamlined sales and use tax agreement “Certificate of Exemption.”](#) See [ETA 3203.2017 “Use of a tribal resale exemption certificate.”](#)

The state cannot tax Indians or Indian tribes in Indian country. In this rule, the term Indian includes only people enrolled with the tribe in the territory the activity takes place. This does not include Indians who are members of other tribes. In this rule, an enrolled member’s spouse is considered an Indian if the term does not conflict with tribal law (See [WAC 458-20-192\(5\)](#) for more information).

An **Indian** is a person on the tribal rolls of an Indian tribe. Other terms for Indian include: enrolled member, member, enrolled person, enrollee, or tribal member.

In some cases, you may also be eligible for a tax exemption (See [WAC 458-20-192\(7\)\(b\)](#) for more information).

What to do next:

The buyer must keep this form and present it to the Department of Licensing Agent to document the exempt sale ([RCW 82.08.0317](#)).

Questions?

Call our phone center at **360-705-6705**.