

# Tax Exemption for Sales to Tribes

## Form 36 0001

Fill out this form if you sell tangible personal property or services to tribal members, tribes, tribal enterprises, or a spouse of a tribal member with delivery in their Indian country.

In this form, a buyer is a tribal member, tribe, tribal enterprise, or a spouse of a tribal member who buys tangible personal property or services from you. If a buyer meets the criteria in Section 2 below, the buyer doesn't have to pay tax. A contractor for a tribe is also tax exempt on purchases that a seller/marketplace facilitator delivers to the worksite in that tribe's Indian country. The contractor also needs to use this form.

**The buyer must show you proof that they meet the exemption criteria below. You must keep this form as proof that they meet the exemption criteria below.**

*Please note: Not all tax exemptions for sales to tribes are on this form. See the back side of this page for additional forms.*

**Seller's/Marketplace facilitator's name:**

**UBI:**

Buyer's name:

Delivery address in Indian country:

**Check one of the following. The buyer is:**

- |                                   |                             |
|-----------------------------------|-----------------------------|
| A member of the                   | Tribe.                      |
| A spouse of a member of the       | Tribe.                      |
| A representative of the           | Tribe or Tribal enterprise. |
| You are hired by a buyer from the | Tribe or Tribal enterprise. |

**The buyer must show you one of the criteria below. Check which criteria the buyer showed you.**

Proof of tribal membership: tribal member card, certificate of membership, or treaty fishing identification card.

Proof of spousal relationship to a tribal member and proof of their spouse's tribal membership.

Documents that show the tribe is the buyer. The buyer only needs to show one of the following:

- Letter from tribal representative.
- Payment from the tribe or tribal enterprise (such as a copied check).
- Receipt or other proof of a buyer using a tribal credit card.

Proof of the contractor relationship to the buyer and proof that the buyer is a tribal member, or they meet the definition of a buyer (see top of form for definition).

Other documents that show the buyer's exempt status.

Please explain here:

**Check the box that applies to the correct tax exemption and fill in the appropriate section below :**

**Retail sales/use tax:** If you are a seller/marketplace facilitator, you are not required to collect sales and use tax from a buyer when you deliver to their Indian country.

Date of sale:

Sales invoice # (optional):

Amount of sale:

**Refuse tax:** If you are a seller/marketplace facilitator, you are not required to collect refuse tax for services you provide to a buyer in their Indian country.

**Public utility tax:** If you are a seller/marketplace facilitator, you are not required to pay a public utility tax (PUT) for services you provide to a buyer in their Indian country.

**Telephone tax:** If you are a seller/marketplace facilitator, you are not required to collect telephone or enhanced 911 tax for telephone services you provide to a buyer in their Indian country.

Other taxes the buyer owes such as lodging, car rental, etc.:

## More information

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

1. Go to [dor.wa.gov](http://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 a dealer selling a motor vehicle to tribes](#)
- Vehicles sold by private parties: [Private party selling a motor vehicle to tribes](#)
- Tribal Fishing, Hunting, and Gathering purchases : [Tribal Fishing, Hunting, and Gathering](#).
- 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"](#)).

See exemptions—Nontaxable sales [RCW 82.08.0254](#) and Indians—Indian country WAC [458-20-192](#).

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, enrolled person, enrollee, or tribal citizen.

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

## Questions?

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

