

# Buyers' retail sales tax exemption certificate

## Not used to make resale purchases

### ***This certificate is for:***

- Single use                      You need to show this certificate each time you buy an exempt item.
- Blanket certificate              You can use this certificate anytime, as long as you and the seller/  
marketplace facilitator have a recurring business relationship. A recurring  
business relationship means you have at least one sale transaction within 12  
months (RCW 82.08.020(7)(c)).

Name \_\_\_\_\_ Date \_\_\_\_\_

Mailing address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**I, the undersigned buyer, certify I am making an exempt purchase for the following reason:  
(Enter information and/or check applicable box(es)).**

## **1 Nonresident vessel purchases:**

Place of residence: \_\_\_\_\_

Type of proof of residence accepted (driver's license, State Issued ID Card, etc) \_\_\_\_\_,  
including any identification numbers \_\_\_\_\_, and expiration date \_\_\_\_\_.

Watercraft (Make, model and serial number of vessel): \_\_\_\_\_

Registered or documented with the US Coast Guard or state of principal use and will leave  
Washington waters within 45 days; **or**

Buyer is a resident of a foreign country. Purchase is for use outside Washington and will leave  
Washington water within 45 days.

**Seller's signature:** \_\_\_\_\_

## **2 Electric vehicles/vessels:**

a. Batteries or fuel cells for electric vehicles and services for installing, repairing, or improving electric  
vehicle batteries and fuel cells.

b. Tangible personal property that will become a component of a battery or fuel cell electric vehicle  
infrastructure and labor and services for installing, constructing, repairing, or improving battery or  
fuel cell  
electric vehicle infrastructure, including hydrogen fueling stations.

c. Zero emissions buses.

d. Vessels equipped with battery-powered electric marine propulsion systems or the systems themselves  
with continuous power greater than 15 kW.

- 3 Intrastate air transport:**
- Airplanes for use in providing intrastate air transportation by a commuter air carrier and the sale of repair and related services for these airplanes.

- 4 Interstate or foreign commerce or commercial deep sea fishing business:**
- a. Motor vehicle, trailers and component parts thereof used to transport persons or property **for hire** in interstate or foreign commerce.
  - b. Airplanes, locomotives, railroad cars or watercraft and component parts thereof used in transporting persons or property **for hire**.
  - c. Labor and services rendered to construct, repair, clean, alter or improve **for hire** carrier property.
  - d. Items for use connected with private or common carriers engaged in air, rail or water in interstate or foreign commerce. **(Note: Items consumed in the state are subject to use tax.)**
  - e. Fuel to be consumed outside of Washington by a vessel primarily engaged in foreign commerce.  
Vessel name: \_\_\_\_\_  
Type of fuel: \_\_\_\_\_ Quantity: \_\_\_\_\_
  - f. Watercraft, component parts, labor and services, and/or diesel fuel used in a qualifying commercial deep sea fishing operation.  
Registered vessel name: \_\_\_\_\_ Vessel name: \_\_\_\_\_
  - g. Purchases of liquefied natural gas (LNG) by private or common waterborne carriers in interstate or foreign commerce. The exemption applies to ninety percent of LNG transported and consumed out-side this State by the buyer.

- 5 Other:**
- Prescription items: You must use the Sales Tax Exemption Certificate for Health Care Providers to claim exemptions for items prescribed for human use and other medical purchases.**
- a. Waste vegetable oil used to produce biodiesel fuel for personal use.
  - b. Equipment rental and purchase of services for use in motion picture and video production.
  - c. Objects of art or cultural value purchased by an artistic or cultural organization.
  - d. Adaptive automobile equipment purchased by disabled veterans.
  - e. Animal pharmaceuticals purchased by veterinarians. This exemption does not apply to pharmaceuticals for pets (describe): \_\_\_\_\_
  - f. Computer hardware, peripherals, software and related installation, used by the aerospace industry.
  - g. Labor, services and tangible personal property related to the constructing of new buildings, or new parts of buildings, by a manufacturer of commercial airplanes, fuselages, or wings of a commercial airplane, or by a port district, political subdivision, or municipal corporation to be leased to such a manufacturer.
  - h. Computer hardware, peripherals, software and related installation, purchased by publishers and printers.
  - i. City, County, Tribal, or Inter-Tribal Housing Authorities.
  - j. Tangible personal property for use in a noncontiguous state delivered to the usual receiving terminal of the shipper.  
Types of goods purchased: \_\_\_\_\_  
Point of delivery: \_\_\_\_\_ Carrier/agent: \_\_\_\_\_
  - k. Gases and chemicals used by a manufacturer or processor for hire in the production of semiconductor materials.
  - l. Hog fuel used to produce electricity, steam, heat, or biofuel.



## Instructions

### **Buyer's must ensure entitlement to the exemption before using this certificate.**

For information regarding exemptions, contact Washington State Department of Revenue Taxpayer Information Center at 360-705-6705 or visit our website at [dor.wa.gov](http://dor.wa.gov).

**Line 1** applies to watercraft purchased by a nonresident for use outside Washington when delivery take place in Washington. The buyer must provide proof of residency (picture ID) and check the applicable box. By checking the box, the buyer certifies that the vessel will leave Washington State waters within forty-five days. Sellers must examine and document the proof of residency provided by the buyer. **Seller must sign the form.** By signing the form, the seller certifies that the seller has examined and listed the buyer's proof of residency. See WAC 458-20-238 for acceptable proof of residency for corporations, partnerships and limited liability companies. Reference: RCW 82.08.0266, RCW 82.08.02665 and WAC 458-20-238.

**Line 2a** applies to the purchase of batteries or fuel cells for electric vehicles and services for installing, repairing, or improving electric vehicle batteries and fuel cells. Reference: RCW 82.08.816

**Line 2b** applies to the purchase of tangible personal property that will become a component of an electric vehicle infrastructure or to labor and services rendered in respect to installing, constructing, repairing, or improving electric vehicle infrastructure, including hydrogen fueling stations. Reference: RCW 82.08.816

**Line 2c** applies to the purchase of zero emissions buses. Reference: RCW 82.08.816

**Line 2d** applies to the purchases of vessels with battery-powered electric marine propulsion systems or the systems themselves with continuous power greater than 15 kW. Reference: Chapter 287, Laws of 2019

**Line 3** applies to the purchase of airplanes for use in providing intrastate air transportation by a commuter air carrier and the sale of repair and related services for these airplanes. Commuter air carriers are air carriers holding authority under Title 14, part 298 of the code of federal regulations that carries passengers on at least five round trips per week on at least one route between two or more points. Reference: RCW 82.08.0262 and 82.12.0254

**Line 4a** applies to the purchase of motor vehicles, or trailers by a business operating or contracting to operate for the holder of a carrier permit issued by the Interstate Commerce Commission. The exemption also applies to component parts and repairs of such carrier property including labor and services rendered in the course of constructing, repairing, cleaning, altering or improving the same. The buyer must attach a list stating make, model, year, serial number, motor number and ICC permit number. Reference: RCW 82.08.0263 and WAC 458-20-174

**Line 4b** applies to the purchase of airplanes, locomotives, railroad cars, or watercraft for use in conducting interstate or foreign commerce by transporting therein or therewith persons

or property for hire. The exemption also applies to component parts of such carrier property.

Reference: RCW 82.08.0262 and WAC 458-20-175

**Line 4c** applies to charges for labor and services rendered in the course of constructing, repairing, cleaning, altering or improving carrier property when carrier property is used for hire. Reference: RCW 82.08.0262 and WAC 458-20-175

**Line 4d** applies to the purchase of durable goods or consumables, other than those mentioned in line 4b, for use in connection with interstate or foreign commerce by such businesses. The goods must be for exclusive use while engaged in transporting persons or property in interstate or foreign commerce. The exemption does not apply to charges for labor or services in regard to the installing, repairing, cleaning or altering of such property. Although exempt from retail sales tax, materials are subject to use tax if consumed in Washington. Unregistered businesses must attach a list stating the description and quantity of items that will be consumed in Washington and pay use tax to the seller. Reference: RCW 82.08.0261 and WAC 458-20-175

**Line 4e** applies to fuel consumed outside the territorial waters of the United States by vessels used primarily in foreign commerce. Buyers must list the vessel name, type of fuel and quantity. Reference: RCW 82.08.0261 and WAC 458-20-175

**Line 4f** applies to the purchase of vessels, component parts, or repairs by persons engaged in commercial deep sea fishing operations outside the territorial waters of the state of Washington. The exemption also applies to the purchase of diesel fuel used in commercial deep or commercial passenger fishing operations when annual gross receipts from the operations are at least five thousand dollars. Reference: RCW 82.08.0262, RCW 82.08.0298, and WAC 458-20-176.

**Line 4g** applies to the purchase of LNG by carriers that are registered with the Department of Revenue. Carriers not registered with the Department must pay sales tax on all LNG at the time of purchase, and may later apply for a partial refund directly from the Department.

**Line 5a** applies to the purchase of waste vegetable oil from restaurants and food processors to produce biodiesel fuel for personal use. The exemption does not apply to persons that are engaged in selling biodiesel fuel at wholesale or retail. Reference: RCW 82.08.0205.

**Line 5b** applies to the rental of production equipment and purchases of production services by motion picture and video production companies. Reference: RCW 82.08.0315 and Motion Picture-Video Production Special Notice.

**Line 5c** applies to the purchase of objects of art or cultural value, and items used in the creation of a work of art (other than tools), or in displaying art objects or presenting artistic or cultural exhibitions or performances by artistic or cultural organizations.

Reference: RCW 82.08.031 and WAC 458-20-249.

**Line 5d** applies to the purchases of add-on adaptive automotive equipment purchased by disabled veterans and disabled members of the armed forces currently on active duty. To qualify the equipment must be prescribed by a physician and the purchaser must be reimbursed by the Department of Veterans Affairs and the reimbursement must be paid directly to the seller.

Reference: RCW 82.08.875

**Line 5e** applies to the purchase of animal pharmaceuticals by veterinarians or farmers for the purpose of administering to an animal raised for sale by a farmer. Animal pharmaceuticals must be approved by the United States Food and Drug Administration or the United States Department of Agriculture. This exemption does not extend to or include pet animals.

Reference: RCW 82.08.880.

**Line 5f** applies to the purchase of computer hardware, peripherals, and software, and related installation, not otherwise eligible for the M&E exemption, used primarily in development, design, and engineering of aerospace products or in providing aerospace services. Reference: RCW 82.08.975.

**Line 5g** applies to charges for labor and services rendered in respect to the constructing of new buildings, or new parts of buildings, used primarily to manufacture commercial airplanes, fuselages of commercial airplanes, or wings of commercial airplanes. The exemption is available to manufacturers engaged in manufacturing commercial airplanes, fuselages of commercial airplanes, or wings of commercial airplanes. It is also available to port districts, political subdivisions, or municipal corporations who lease an eligible facility to a manufacturer engaged in eligible manufacturing activities. The exemption also applies to sales of tangible personal property that will become a component of such buildings during the course of the constructing, and to labor and services rendered in respect to installing, during the course of constructing, building fixtures not otherwise eligible for the exemption under RCW 82.08.02565(2)(b).

Reference: RCW 82.08.980 and RCW 82.32.850.

**Line 5h** applies to the purchase of computer hardware, peripherals, digital cameras, software, and related installation not otherwise eligible for the M&E exemption that is used primarily in the printing or publishing of printed materials. The exemption includes repairs and replacement parts.

Reference: RCW 82.08.806.

**Line 5i** applies to all retail purchases of goods and services by City, County, Tribal, or Inter-Tribal Housing Authorities.

Reference: RCW 35.82.210.

**Line 5j** applies to the purchase of goods for use in a state, territory or possession of the United States which is not contiguous to any other state such as Alaska, Hawaii, Guam, and American Samoa.

For the exemption to apply, the seller must deliver the goods to the usual receiving terminal of the for-hire carrier selected to transport the goods.

Reference: RCW 82.08.0269.

**Line 5k** applies to the purchase of gases and chemicals by a manufacturer or processor for hire in the production of semiconductor materials. Limited to gases and chemicals used to grow the product, deposit or grow permanent or sacrificial layers on the product, to etch or remove material from the product, to anneal the product, to immerse the product, to clean the product, and other uses where the gases and chemicals come into direct contact with the product during the production process, or gases and chemicals used to clean the chambers and other like equipment in which processing takes place.

Reference: RCW 82.08.9651.

**Line 5l** applies to the purchase of hog fuel to produce electricity, steam, heat, or biofuel. Hog fuel is defined as wood waste and other wood residuals including forest derived biomass. Hog fuel does not include firewood or wood pellets.

Reference: RCW 82.08.956.

**Line 5m** applies to the purchase of tangible personal property used in the weatherization of residences under the weatherization assistance program. The tangible personal property must become a component part of the residence.

Reference: RCW 82.08.998.

**Line 5n** applies to the purchase of trail grooming services by the state of Washington and nonprofit corporations organized under chapter 24.03 RCW. Trail grooming activities include snow compacting, snow redistribution, or snow removal on state or privately-owned trails. Reference: RCW 82.08.0203.

**Line 5o** applies to all honey bees and honey bee feed (e.g. sugar) purchased by an eligible apiarist. An eligible apiarist is a person who: owns or keeps one or more bee colonies; grows, raises, or produces honey bee products for sale at wholesale; and registers their hives/colonies with the WA State Department of Agriculture as required by RCW 15.60.021

References: RCW 82.08.0204 and RCW 82.08.200

**Line 5p** applies to the purchase of goods and retail services by federally chartered credit unions. Federal credit unions are exempt from state and local consumer taxes under federal law, such as sales tax, lodging taxes and rental car tax. To be exempt, the federal credit union must pay for goods and services directly, such as by a check written on the federal credit union or a credit card issued to the federal credit union. Sellers should keep a copy of the check or credit card used for payment to substantiate the exempt nature of the sale.

Reference: WAC 458-20-190

**Line 5q** applies to the purchase of wax and ceramic materials used to create molds consumed during the process of creating ferrous and nonferrous investment castings used in industrial applications. Also applies to labor or services used to create wax patterns and ceramic shells used as molds in this process.

Reference: RCW 82.08.983

**Line 5r** applies to sales of ferry vessels to the state of Washington or to a local governmental unit in the state of Washington for use in transporting pedestrians, vehicles, and goods within or outside the territorial waters of the state. The exemption also applies to sales of tangible personal property which becomes a component part of such ferry vessels and sales of or charges made for labor and services rendered in respect to constructing or improving such ferry vessels. Reference RCW 82.08.0285.

**Line 5s** applies to cities, counties, and other municipalities that create a Joint Municipal Services Authority. Reference: RCW 82.08.999

**Line 5t** applies to purchases of small buses, cutaways, and modified vans not more than 28 feet long by a public social service agency (transit authority) or a private, nonprofit transportation provider. Reference: RCW 82.08.0287.

**Line 5u** applies to purchases of private airplanes by nonresidents weighing over 41,000 pounds. It also provides an exemption for charges for repairing, cleaning, altering or improving such airplanes owned by nonresidents. A nonresident qualifies for these exemptions when they are not required to register the airplane with the Department of Transportation. Reference: RCW 82.08.215

**Line 5v** applies to the purchase and use of standard financial information by a qualifying international investment management companies and their qualifying affiliates to \$15 million dollars in a calendar year. The standard financial information may be provided in a tangible format (e.g. paper documents), on a tangible media (e.g. DVD, USB drive, etc.) or as a digital product transferred electronically. Reference: RCW 82.08.207

**Line 5w** applies to purchases of materials and supplies used in packing horticultural products. The exemption applies only to persons who receive, wash, sort, and pack fresh perishable horticultural products for farmers as defined in RCW 82.04.330 and that are entitled to a deduction under RCW 82.04.4287 either as an agent or an independent contractor. Reference: RCW 82.08.0311

**Line 5x** applies to deconstruction of vessels. "Vessel deconstruction" means permanently dismantling a vessel, including: Abatement and removal of hazardous materials; the removal of mechanical, hydraulic, or electronic components or other vessel machinery and equipment; and either the cutting apart or disposal, or both, of vessel infrastructure. For the purposes of this subsection, "hazardous materials" includes fuel, lead, asbestos, polychlorinated biphenyls, and oils. "Vessel deconstruction" does not include vessel modification or repair. In order to qualify for this exemption the vessel deconstruction must be performed at either a qualified vessel deconstruction facility; or an area over water that has been permitted under section 402 of the clean water act of 1972 (33 U.S.C. Sec. 1342) for vessel deconstruction. Reference RCW 82.08.9996

**Line 5x** applies to deconstruction of vessels. "Vessel deconstruction" means permanently dismantling a vessel, including: Abatement and removal of hazardous materials; the removal of mechanical, hydraulic, or electronic components or other vessel machinery and equipment; and either the cutting apart or disposal, or both, of vessel infrastructure. For the purposes of this subsection, "hazardous materials" includes fuel, lead, asbestos, polychlorinated biphenyls, and oils. "Vessel deconstruction" does not include vessel modification or repair. In order to qualify for this exemption the vessel deconstruction must be performed at either a qualified vessel deconstruction facility; or an area over water that has been permitted under section 402 of the clean water act of 1972 (33 U.S.C. Sec. 1342) for vessel deconstruction. Reference RCW 82.08.9996

**Line 5y** this sales tax exemption only applies to bottled water delivered to the buyer in a re-usable container not sold with the water under one of the following three conditions:

1. No Source of Potable Water – Retail sales and use taxes do not apply to sales of bottled water for human use to persons who do not have a readily available source of potable water. Potable water is water that is safe for human consumption.
2. Water dispensed to patients pursuant to a prescription – Retail sales and use taxes do not apply to sales of bottled water for human use dispensed or to be dispensed to patients, pursuant to a prescription for use in the cure, mitigation, treatment, or prevention of disease or medical condition.

"Prescription" means an order, formula, or recipe issued in any form of oral, written, electronic, or other means of transmission by a duly licensed practitioner authorized by the laws of this state to prescribe.

3. Purchased under the Supplemental Nutrition Assistance Program (SNAP), formerly known as the Food Stamp Program.

**Line 5z** applies to the purchases by owners and operators of anaerobic digesters of services to install, construct, repair, clean, alter, or improve an anaerobic digester. Also applies to purchases of tangible personal property that becomes an ingredient or component of the anaerobic digester. As of July 1, 2018 this includes equipment necessary to process biogas and digestate from an anaerobic and biogas from a landfill into marketable coproducts. See RCW 82.08.900.

**Line 5aa** applies to the purchases of solar energy machinery and equipment that generates at least 1 kilowatt and no more than 100kW of electricity. This exemption also applies to the labor and services purchased to install such machinery and equipment. Reference: RCW 82.08.962

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.