

Tax exemption for treaty fisheries

Fill out this form if you are a tribal member, tribe, or intertribal organization requesting an exemption of sales tax for purchases of treaty fishery items.

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 82.08.050(7)(c)).

1

Seller's/Marketplace facilitator's name:

Date:

Address:

2

Check one of the following. The buyer is requesting an exemption for:

Boat, boat trailer

Motor

Gear, net

Specialized clothing

Boat/engine repair

Hatchery equipment

Laboratory equipment

Processing equipment

Smoking equipment

Other (explain)

Operating supplies

Provide one of the following:

Federally recognized tribe of buyer:

and treaty Indian fishing identification card number:

or

Name of intertribal organization:

3 Certification:

By signing this certificate, you are agreeing that you are fully aware of the legal penalties for fraud and tax evasion.

Buyer's name:

Phone:

Signature: _____ Date:

Address:

Name of tribe or organization:

More information

This exemption is only for:

- Businesses solely owned and operated by Indians/tribes with treaty fishing rights, *and*
- Intertribal organizations for the protection of Indian treaty fisheries.

Treaty fishery means the fishing and shellfish rights kept in a:

- tribe's treaty
- federal executive order, *or*
- an act of Congress

This includes activities like:

- harvesting
- processing
- transporting
- selling
- management
- enforcement

Questions?

- Call our DOR tribal liaison at 360-534-1573.
- For tax assistance or to request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

**Seller/Marketplace facilitator must retain the original of this certificate for their records.
Seller/Marketplace facilitator must document buyer's name, address, item(s) purchased and dollar
amount of purchase.**

Do not send a copy of this certificate to the Department of Revenue.