

## Sales Tax Exemption Certificate for Health Care Providers

**Type of certificate**

- Single Use Certificate      A single use certificate must be used each time an exempt item is purchased.
- Blanket Certificate      Blanket certificates are valid for as long as the buyer and seller have a recurring business relationship. A “recurring business relationship” means at least one sale transaction within a period of twelve months. RCW 82.08.050 (7)(c).

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| <i>Vendor/Seller/Marketplace facilitator</i> | <i>Date</i> |
|--|-------------|

For purposes of this certificate, a health care provider is a hospital, medical clinic, physician, or other health care professionals licensed to prescribe drugs or other medical items for human use. Certain health care providers including Chiropractors, East Asian Medicine Practitioners and Massage Practitioners cannot legally prescribe drugs or other medical items under state law and therefore do not qualify to use this exemption certificate. See the Department of Health website for [Who Can Prescribe and Administer Prescriptions in Washington State](#).

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

1.     Prescription drugs and over-the-counter drugs. *(Describe):* \_\_\_\_\_
2.     Disposable devices used to deliver drugs. *(Describe):* \_\_\_\_\_
3.     Dietary supplements dispensed pursuant to a prescription.
4.     Medicines of mineral, animal and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a licensed Naturopath.
5.     Drugs and devices used for family planning purposes.
6.     Medically prescribed oxygen.
7.     Insulin.
8.     Prosthetic devices prescribed, fitted, or furnished by a licensed health care professional. *(Describe):* \_\_\_\_\_
9.     Prescription lenses and frames.
10.    Dental prostheses, including but not limited to, dentures, crowns, fillings, braces, retainers, etc.
11.    Ostomic items used by colostomy, ileostomy, or urostomy patients.
12.    Kidney dialysis devices for use pursuant to a prescription.
13.    Human blood, tissue, organs, bodies and body parts for medical research and quality control testing purposes.
14.    Certain medical supplies, chemicals, or materials purchased by comprehensive cancer centers, organ procurement organizations, and qualifying blood and tissue banks.
15.    Certain items purchased by free hospitals which are reasonably necessary for the operation of and health care provided by the free hospital.
16.    Certain laboratory reagents and other diagnostic substances.

I, the undersigned buyer, understand that by completing and signing this certificate I am certifying that I qualify for the tax-exempt purchase(s) indicated above. I understand that I will be required to pay sales or use tax on purchases that do not qualify for an exemption. In addition, I understand that false or erroneous use of this certificate will result in liability for unpaid tax with interest and may result in additional penalties.

Type of entity:     Individual     Corporation     Sole Proprietor     Partnership     Other (Explain)

Name of Business: \_\_\_\_\_ Account ID \_\_\_\_\_

Name of Buyer: \_\_\_\_\_ Title: \_\_\_\_\_

Signature of Buyer: \_\_\_\_\_

Street Address: \_\_\_\_\_

**Seller/Marketplace facilitator must maintain a copy. Do not send to Department of Revenue.**  
*Each exemption on this form has specific rules (see instructions)*

## **INSTRUCTIONS**

**Only medical practitioners that can legally prescribe under Washington state law can use this exemption certificate.** For information regarding exemptions, contact Washington State Department of Revenue Taxpayer Information Center at 360-705-6705 or visit the Department's web site at: [dor.wa.gov](http://dor.wa.gov).

**Line 1** applies to drugs for human use and over-the-counter drugs prescribed for human use.

References: RCW 82.08.0281, RCW 82.08.940

**Line 2** applies to disposable devices used to deliver drugs for human use, pursuant to a prescription.

Reference: RCW 82.08.935

**Line 3** applies to purchases by licensed health care professionals of dietary supplements for human use dispensed or to be dispensed to patients, pursuant to a prescription.

Reference: RCW 82.08.925

**Line 4** applies to medicines of mineral, animal and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a Naturopath licensed under chapter 18.36A.

Reference: RCW 82.08.0283

**Line 5** applies to drugs and devices used for family planning purposes, including prevention of conception, dispensed to patients pursuant to a prescription or supplied by a family planning clinic that is under the contract with the Department of Health.

Reference: RCW 82.08.0281

**Line 6** applies to medically prescribed oxygen, including, but not limited to, oxygen concentrator systems, oxygen enricher systems, liquid oxygen systems, and gaseous, bottled oxygen systems prescribed for an individual by a Osteopathic Physician or Physician licensed under RCW chapter 18.57 and 18.71.

Reference: RCW 82.08.0283

**Line 7** applies to insulin for human use.

References: RCW 82.08.985

**Line 8** applies to purchases by licensed health care professionals of prosthetic devices which are prescribed, fitted or furnished. Prosthetic device (including repair and replacement parts) are replacement, corrective and supportive devices worn on or in the body to: artificially replace a missing portion of the body; prevent or correct a physical deformity or malfunction; or support a weak or deformed portion of the body.

Reference: RCW 82.08.0283

**Line 9** applies to frames lenses, and optical merchandise purchased by optometrists, ophthalmologists, and opticians.

Reference: RCW 82.08.0283

**Line 10** applies to purchases by dentists and other health care providers of dental prostheses, if the dental prostheses meet the definition of "prosthetic device."

Reference: RCW 82.08.0283

**Line 11** applies to ostomic items used by colostomy, ileostomy, or urostomy patients, including but not limited to bags, belts to hold up bags, tapes, tubes, adhesives, deodorants, soaps, jellies, creams, germicides, and other like supplies.

Reference: RCW 82.08.804

**Line 12** applies to kidney dialysis devices, including repair and replacement parts, prescribed for human use.

Reference: RCW 82.08.945

**Line 13** applies to human blood, tissue, organs, bodies, or body parts for medical research and quality control testing purposes.

Reference: RCW 82.08.02806

**Line 14** applies to certain medical supplies, chemicals, or materials by comprehensive cancer centers, organ procurement organizations, and qualifying blood and tissue banks.

References: RCW 82.08.808, RCW 82.08.02807, and RCW 82.08.02805

**Line 15** applies to free hospitals for items reasonably necessary for the operation of, and provision of health care by, free hospitals "Free hospital" means a hospital that does not charge patients for health care provided by the hospital.

Reference: RCW 82.08.02795

**Line 16** applies to purchases by a licensed practitioner of laboratory reagents and other diagnostic substances used to diagnose, cure, mitigate, treat or prevent disease in humans. The laboratory reagents and diagnostic substances must be prescribed to an individual and interact with a specific patient's specimen.

Reference: RCW 82.08.0281

To receive this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.