

Declaration for a dealer selling a motor vehicle to tribes

If **all** of the following criteria are met, then a tax exemption will apply:

- The dealer sells motor vehicle to a tribal member, tribe, tribal enterprise, or a spouse of a tribal member.
- The buyer shows the dealer their tribal proof (see below in Section 1).
- The **dealer delivers the motor vehicle to the buyer's Indian country within Washington state.** See [WAC 458-20-193](#) for documentation requirements for the interstate/foreign sales exemption.

You, the dealer, can only use **this form** to document the sale. You must keep this form after the sale. ([RCW 82.08.0317](#)).

In this form, a *buyer* is a tribal member, tribe, tribal enterprise, or a spouse of a tribal member who buys a motor vehicle from you.

1 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.

The buyer must show you one of the criteria below, and you must keep a copy. Check which criteria the buyer showed you.

- Proof of tribal membership: tribal member card or certificate of membership.
- Proof of spousal relationship to a tribal member *and* proof of their spouse's tribal membership.
- Documents that show the tribe is the buyer, such as:
 - 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

2 Seller's name: _____ **Seller's UBI#:** _____

Seller's address: _____

Vehicle description

Make: _____ Model: _____ Year: _____

Vehicle identification number (VIN): _____

3

Declaration by the buyer and seller

I (the buyer) declare all of the following:

- I am an enrolled tribal member, spouse of a tribal member or signing on behalf of the above tribe or tribal enterprise.
- I presented one of the required documents to the seller.
- The vehicle described above was delivered to my Indian country.

Buyer's signature

Date

Seller's signature

Date

More information

You can determine 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:

- **Private party selling a motor vehicle to tribes**
- **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).

Questions?

- Call our phone center at 1-800-647-7706
- For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.