



# Streamlined Sales Tax Certificate of Exemption

**Do not send this form to the Streamlined Sales Tax Governing Board. Send the completed form to the seller and keep a copy for your records.**

This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.

1.  Check if this certificate is for a single purchase. Enter the related invoice/purchase order # \_\_\_\_\_.

2. A. Purchaser's name \_\_\_\_\_

B. Business address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Country \_\_\_\_\_ Zip code \_\_\_\_\_

C. Name of seller from whom you are purchasing, leasing or renting \_\_\_\_\_

D. Seller's address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Country \_\_\_\_\_ Zip code \_\_\_\_\_

3. Purchaser's type of business. Check the number that best describes your business.

- 01 Accommodation and food services
- 02 Agriculture, forestry, fishing, hunting
- 03 Construction
- 04 Finance and insurance
- 05 Information, publishing and communications
- 06 Manufacturing
- 07 Mining
- 08 Real estate
- 09 Rental and leasing
- 10 Retail trade
- 11 Transportation and warehousing
- 12 Utilities
- 13 Wholesale trade
- 14 Business services
- 15 Professional services
- 16 Education and health-care services
- 17 Nonprofit organization
- 18 Government
- 19 Not a business
- 20 Other (explain) \_\_\_\_\_

4. Reason for exemption. Check the letter that identifies the reason for the exemption.

- A Federal government (Department) \* \_\_\_\_\_
- B State or local government (Name) \* **Not available in WA**
- C Tribal government (Name) \* \_\_\_\_\_
- D Foreign diplomat # \_\_\_\_\_
- E Charitable organization \* **Not available in WA**
- F Religious organization \* **Not available in WA**
- G Resale \*
- H Agricultural Production \*
- I Industrial production/manufacturing \*
- J Direct pay permit \*
- K Direct Mail \*
- L Other (Explain) \_\_\_\_\_
- M Educational Organization \* **Not available in WA**

\* see Instructions on pages 2-3

5. Identification (ID) number: Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

ID number	State/Country	Reason	ID number	State/Country	Reason
AR	_____	_____	NV	_____	_____
GA	_____	_____	OH	_____	_____
IA	_____	_____	OK	_____	_____
IN	_____	_____	RI	_____	_____
KS	_____	_____	SD	_____	_____
KY	_____	_____	TN	_____	_____
MI	_____	_____	UT	_____	_____
MN	_____	_____	VT	_____	_____
NC	_____	_____	WA	_____	_____
ND	_____	_____	WI	_____	_____
NE	_____	_____	WV	_____	_____
NJ	_____	_____	WY	_____	_____

6. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.  
Signature of authorized purchaser \_\_\_\_\_ Print name \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

## Streamlined Sales and Use Tax Agreement Certificate of Exemption Instructions for Washington State

Buyers may use this Certificate of Exemption (the "Certificate") to claim exemptions from retail sales tax on purchases of otherwise taxable items.

### Buyer's instructions for completing this Certificate

Sections 1-6 are required information. A signature is not required if provided electronically.

#### Section 1: single purchase exemption certificate

If you are using the Certificate for a single purchase, check the box in section (1). If selecting this box, you must include the invoice or purchase order number for the transaction.

If you do not check this box, the Certificate will be treated as a blanket certificate. This blanket certificate will continue in force as long as you are making recurring purchases under the Certificate (at least one purchase within a consecutive twelve-month period) or until you cancel it.

#### Section 2: buyer and seller information

Enter the purchaser's and seller's name, street address, city, state, country and zip code.

#### Section 3: type of business

Check the number that best describes the type of business carried out by your organization or business in section (3) of the Certificate. For instance, if "publishing" best describes your organization's activities, you would place a check mark next to "05" for "Information, publishing and communications". If none of the descriptions apply, place a check mark next to number "20" for "Other." If you select "Other," provide a clear and concise description for your type of business.

#### Section 4: reason for the exemption

Section (4) of the Certificate lists some general exemptions most commonly allowed by SSUTA participating states. Not all states allow all exemptions listed. Additionally, each participating state may have other exemptions that are not listed on the Certificate. Buyers should refer to each respective state's web site or other information available relating to that state's exemptions.

Check the exemption that you or your business is claiming and then enter all other information requested for that exemption. Instructions (A) through (M) below provide more detailed information concerning the exemptions listed in the Certificate with respect to Washington state. You can find information about exemptions available in Washington state online at the Washington State Department of Revenue's web site at [dor.wa.gov](http://dor.wa.gov).

**A. Federal government.** Sales made directly to the federal government are exempt from sales tax. You must indicate the name of the federal agency or department making the purchase. For specific information about this exemption in Washington state, please see ("Washington Administrative Code") WAC 458-20-190.

**B. State and local government.** Washington state does not provide a general exemption for state and local government. Please see WAC 458-20-189 for additional information.

**C. Tribal government and enrolled tribal members.** Washington state exempts certain sales transactions involving tribal governments or enrolled tribal members. You must include the name of the tribe involved in the transaction on line (C) as applicable. For specific information about this exemption, please see our Indian tax guide and WAC 458-20-192.

**D. Foreign diplomat.** Foreign diplomats have cards identifying the diplomat and providing information about the extent of the exemption available to that diplomat. You must write the identification number from the front of this card on line (D). For specific information about this exemption, please see the Washington State Department of Revenue's Special Notice at [dor.wa.gov/sites/default/files/2022-02/sn\\_11\\_ForeignDiplomats.pdf](http://dor.wa.gov/sites/default/files/2022-02/sn_11_ForeignDiplomats.pdf).

**E. Charitable organization.** Washington state does not provide a general exemption for charitable or nonprofit organizations. Please see WAC 458-20-169 for more information.

**F. Religious organization.** Washington state does not provide a general exemption for religious. Please see WAC 458-20-169 for more information.

**G. Resale #.** A purchase for resale is a valid exemption in Washington. To claim this exemption, a business required to be registered with the state Department of Revenue must obtain a reseller permit and enter this number in Section 5. A business not required to be registered does not have to obtain a reseller permit, including nonprofits purchasing for resale at qualifying fundraising events. For specific information about this exemption, please see WAC 458-20-102 and WAC 458-20-169. For registration requirements with the Department, please see WAC 458-20-101.

**H. Agricultural production.** Washington state exempts certain items related to agricultural production. To claim an exemption for chemical sprays or washes (for the post-harvest treatment of fruit), feed, seed, fertilizer, spray materials (pesticides), agents for enhanced pollination, agricultural employee housing, chicken farming, animal pharmaceuticals, livestock for breeding, dairy cows, aircraft fuel, etc. this form may be used without requiring any registration with the Washington Department of Revenue. However, to claim the exemption for replacement parts for qualifying farm machinery and equipment, the buyer should use a Farmer's Certificate for Wholesale Purchases and Sales Tax Exemptions. For more information, see WAC 458-20-209 and WAC 458-20-210.

**I. Industrial production/manufacturing.** Washington state exempts sales of machinery and equipment used in manufacturing as well as related research and development and testing operations under RCW 82.08.02565 and RCW 82.12.02565. For specific information about this exemption, please also see WAC 458-20-13601.

**J. Direct pay permit #.** A direct pay permit holder may purchase products without sales tax and remit the tax directly to the state. The permit holder must enter its tax identification number in Section 5. The seller/marketplace facilitator must keep a copy of direct pay permit form along with the Certificate. For more information, please see RCW 82.32.087.

**K. Direct mail #.** A direct mail provider may purchase products without sales tax and remit the sales tax directly to the state. The purchaser's tax identification number must be entered in Section 5.

**L. Other.** Not all exemptions are included in this certificate. To claim a sales tax exemption other than those listed you must include a clear and concise explanation of the reason for the exemption claimed on line (L). For information about specific tax exemptions available in Washington state, please see the Washington State Department of Revenue's web site at dor.wa.gov.

**M. Educational organization #.** Washington state does not provide a general exemption for educational organizations. Please see WAC 458-20-169 and WAC 458-20-189 for more information.

### **Section 5: identification number**

You may complete a single certificate for multiple states where you conduct business and regularly make exempt purchases from the same seller/marketplace facilitator.

Enter the ID number as required in the instructions below for each state in which you are claiming an exemption. Identify the state or if a foreign ID, the country the ID number is from. If multiple exemption reasons are being claimed enter the letters identifying the reasons for exemption as listed in Section 4 for each state.

**ID Numbers for Exemptions other than resale:** You are responsible for ensuring that you are eligible for the exemption in the state you are claiming the tax exemption. Provide the ID number to claim exemption from sales tax that is required by the taxing state. Check with that state to determine your exemption requirements and status.

Foreign diplomats and consular personnel must enter their individual tax identification number shown on their sales tax exemption card issued by the United States Department of State's Office of Foreign Missions.

**ID Numbers for Resale Purchases (Including Drop Shipments):** If you are claiming a purchase is not subject to tax because it is for resale (Exemption Reason G.) and you are:

1. Required to be registered in WA: Provide your Reseller permit #.
2. Not required to be registered in WA: Provide your sales tax ID number issued by any state.
3. Not required to register for sales tax and you do not have a sales tax identification number from any state: Enter:
  - Your FEIN.
  - If you do not have a FEIN, enter a different state-issued business ID number.
  - If you do not have any state-issued business ID number or FEIN, enter your state driver's license number.
4. A foreign buyer and you do not have an ID number described in 1, 2 or 3: WA will accept the tax ID number (e.g., VAT number) issued by your country.

**Note:** Sellers are not generally required to verify the buyer's ID number or registration requirements.

### **Section 6: signature**

You must print your name and title, and sign and date the Certificate before you give the Certificate to the seller/marketplace facilitator. A signature is not required if provided in electronic form.

### **Seller/marketplace facilitator responsibilities**

Sellers must keep proper records for their exempt transactions, including a copy of the Certificate. You may keep your records electronically, in a paper format, or both. The Certificate must be made available to any member or associate member state participating in the Streamlined Sales and Use Tax Agreement (SSUTA).

You are relieved of the responsibility for collecting and remitting retail sales tax on the sale or sales described in the Certificate, if all of the following conditions are met:

1. The buyer fully completes all fields on the Certificate and gives it to the seller at the time of sale or within 90 days after the sale.
2. The buyer is not using the completed exemption certificate to claim an entity-based exemption not allowed by Washington.
3. You do not fraudulently fail to collect the tax due.
4. You do not solicit customers to unlawfully claim an exemption.