

Streamlined Sales Tax Agreement Certificate of Exemption (Washington State)

**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. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possible civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. Check if you are attaching the Multistate Supplemental form.
 If not, enter the two-letter abbreviation for the state under whose laws you are claiming exemption.
2. Check if this certificate is for a **Single Purchase Certificate**. Enter the related invoice/purchase order # _____.

3. **Print or type**

A. Name of purchaser _____

B. Business address _____ City _____ State _____ Zip code _____

C. Purchaser's tax ID number _____ State of Issue _____ Country of Issue _____

D. If no tax ID number, enter one of the following: FEIN _____

E. Driver's License Number/State Issued ID number _____ State of Issue _____

F. Foreign diplomat number _____

G. Name of seller from whom you are purchasing, leasing or renting
Lil' Drug Store Products, Inc.

H. Seller's address ~~XXXXXX~~ _____ City _____ State _____ Zip code _____
9300 Earhart Lane SW Cedar Rapids IA 52404

4. **Purchaser's Type of business.** Select the number that best describes your business.

Circle type of business

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

5. **Reason for exemption.** Select the letter that identifies the reason for the exemption.

Circle or check reason for exemption

A <input type="checkbox"/> Federal government (Department) _____	H <input type="checkbox"/> Agricultural Production # <u>Do not provide number</u>
B <input type="checkbox"/> State or local government (Name) <u>Not available in WA</u>	I <input type="checkbox"/> Industrial production/manufacturing # <u>Do not provide number</u>
C <input type="checkbox"/> Tribal government (Name) _____	J <input type="checkbox"/> Direct pay permit # _____
D <input type="checkbox"/> Foreign diplomat # _____	K <input type="checkbox"/> Direct Mail # _____
E <input type="checkbox"/> Charitable organization # <u>Not available in WA</u>	L <input type="checkbox"/> Other (Explain) _____
F <input type="checkbox"/> Religious organization # <u>Not available in WA</u>	M <input type="checkbox"/> Educational Organization # <u>Not available in WA</u>
G <input type="checkbox"/> Resale # _____	

6. **Sign here** 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 here _____ Title _____ Date _____

Name of Purchaser _____

State	Reason for exemption	Identification number (if required)
AR	_____	_____
GA	_____	_____
IA	_____	_____
IN	_____	_____
KS	_____	_____
KY	_____	_____
MI	_____	_____
MN	_____	_____
NC	_____	_____
ND	_____	_____
NE	_____	_____
NJ	_____	_____
NV	_____	_____
OH	_____	_____
RI	_____	_____
OK	_____	_____
SD	_____	_____
TN	_____	_____
UT	_____	_____
VT	_____	_____
WA	_____	_____
WI	_____	_____
WV	_____	_____
WY	_____	_____

SSUTA Direct Mail provisions are not in effect for Tennessee.

The following nonmember states will accept this certificate for exemption claims that are valid in their respective state. SSUTA Direct Mail provisions do not apply in these states.

State	Reason for exemption	Identification number (if required)
XX	_____	_____
XX	_____	_____
XX	_____	_____
XX	_____	_____
XX	_____	_____

Streamlined Sales and Use Tax Agreement

Certificate of Exemption Instructions for Washington State

Purchasers may use this Certificate of Exemption (the "Certificate") to claim exemptions from the retail sales tax on purchases of otherwise taxable items. To claim an exemption, the purchaser must complete all relevant fields in the Certificate and provide the fully completed Certificate to the seller/marketplace facilitator.

Seller/marketplace facilitator responsibilities

Seller/marketplace facilitators must retain proper records for their exempt transactions, including keeping a copy of the Certificate. You may maintain your records electronically, in a paper format, or both. The Certificate must be made available to any state participating (member and associate member states) 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, provided **all** of the following conditions are met:

1. The purchaser fully completes all fields on the Certificate.
2. The purchaser provides the fully completed Certificate to you at the time of sale.
3. If the purchaser claims an entity-based exemption on a purchase made at your business location, the state in which your business is located allows that exemption.
4. You do not fraudulently fail to collect the tax due.
5. You do not solicit customers to unlawfully claim an exemption.

Purchaser instructions for completing this Certificate

Purchaser warning

Purchasers are responsible for making sure they are eligible for the exemption claimed. If an SSUTA participating state determines that you are not eligible, you will be liable for any taxes, interest, and penalties imposed by that state on your purchase. This Certificate must be completed in its entirety.

Section 1

You may complete a single certificate for multiple states where you conduct business and regularly make exempt purchases from the same seller/marketplace facilitator. To do so, you must check the box on the front of the Certificate under section (1) indicating that you are attaching the completed Multistate Supplemental Form.

If you are not attaching the Multistate Supplemental Form, you must enter the two letter postal abbreviation for the state under whose law you are claiming an exemption in the space provided. For example: if you are claiming an exemption from retail sales tax imposed by Washington State, enter "WA" in the space provided.

Section 2: single purchase exemption certificate

If you are using the Certificate for a single purchase, check the box in section (2). 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 so long as you are making reoccurring purchases under the Certificate (at least one purchase within a consecutive twelve month period) or until cancelled by you.

Section 3: purchaser information

Complete the purchaser and seller/marketplace facilitator information in section (3), as requested. You must include the state tax identification number for you or your business and identify the state and/or country that issued that tax identification number. For example: for the state of Washington this tax identification number would be the Account ID issued by the Washington Department of Revenue. If you or your business does not have a state tax identification number, enter the Federal Employers Identification Number (FEIN) issued to your business. If your business does not have an FEIN number, then include your personal driver's license number along with the issuing state.

If you are a foreign diplomat or consular personnel, you must include your individual identification number shown on the front of the exemption card issued to you by the United States Department of State's Office of Foreign Missions (or associated organizations).

Section 4: type of business

Circle the number that best describes the type of business carried out by your organization or business in section (4) of the Certificate. For instance, if "publishing" best describes your organization's activities, you would circle "05" for "Information, publishing and communications" in section (4). If none of the descriptions apply, circle number "20" for "Other." If you select "Other," provide a clear and concise description for your type of business.

Section 5: reason for exemption.

Section (5) of the Certificate lists a number of general exemptions most commonly allowed by SSUTA participating states. However, each participating state's laws governing exemptions will be different. Not all listed exemptions are valid in each participating state. Additionally, each participating state may have other exemptions that are not listed on the Certificate. To better determine what sales and use tax exemptions are valid in a particular state, please refer to the respective state's web site or other information available relating to that state's exemptions.

Circle the exemption that you or your business is claiming and then enter all other information requested for that exemption. Instructions (A) through (L) below provide more detailed information concerning the exemptions listed in the Certificate with respect to Washington State. Information about the exemptions available in Washington State is available online at the Washington State Department of Revenue's web site at 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 on the scope of this exemption in Washington State, please see ("Washington Administrative Code") [WAC 458-20-190](http://wac.wa.gov/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](http://wac.wa.gov/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 section (5), line (C) as applicable. For specific information on the scope of this exemption in Washington State, please see dor.wa.gov/IndianTaxGuide 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 section (5), line (D). For specific information about this exemption in Washington State, please see the Washington State Department of Revenue's Special Notice at dor.wa.gov/sites/default/files/legacy/Docs/Pubs/SpecialNotices/2011/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. In order to claim this exemption, a business required to be registered with the state Department of Revenue must obtain a reseller permit and enter its number in section (5), on line (G). A business not required to be registered is not obligated to obtain a reseller permit or enter a permit number, including nonprofits purchasing for resale at qualifying fundraising events. For specific information on this Washington state exemption, please see WAC 458-20-102 and WAC 458-20-102A 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 must have an **Exemption Certificate for Repair Parts and Services for Farm Machinery and Equipment** issued by the Washington Department of Revenue and must enter the FRP number from that certificate on line (H) of Section (5). For more information, see WAC 458-20-209 and 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 on the scope of this exemption in Washington State, 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 on section (3), line (J). The seller/marketplace facilitator must attach the direct pay permit form for Washington State 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 on section (5), line (K).

- 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 section (5), line (L). For information about the 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 for more information.

Section 6: signature

You must print your name and title, and sign and date the Certificate prior to submitting the Certificate to the seller/marketplace facilitator.

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.