



Resale Certificate

- 1. Name of Seller: _____
- 2. Name of Buyer/Business: _____
- 3. Address of Buyer: _____
Street, City, State & Zip Code
- 4. Buyer's State Tax Registration/UBI Number: _____
- 5. Buyer is in the business of: _____
- 6. Types of items purchased for resale: _____

The buyer certifies that it is purchasing the items listed on line 6 (please check appropriate box):

- For resale in the regular course of business without intervening use.*
- For use as an ingredient or component part of a new article of tangible personal property to be produced for sale,*
- as a chemical to be used in processing a new article of tangible personal property to be produced for sale, or*
- for use as feed, seed, seedlings, fertilizer, or spray materials in its capacity as a farmer.*

The buyer acknowledges that it is solely responsible for purchasing within the categories listed on line 6. The buyer acknowledges that misuse of the resale privilege subjects the buyer to a penalty of 50 percent of the tax due, in addition to the tax, interest, and any other penalties imposed by law.

Print Name: _____
Name of Person Authorized By the Buyer to Sign the Resale Certificate

Signature: _____
Signature of Authorized Agent of the Buyer

Effective Date: _____ through (optional) _____

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 consecutive months. RCW 82.08.050 (7)(c).

Date Signed: _____

Seller must maintain a copy. Please do not send to Department of Revenue. Reference Rule and Statute (RCW 82.08.130 and WAC 458.20.102)

For tax assistance, visit dor.wa.gov or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

7. **Agricultural Employee Housing**

Items purchased: _____

The retail sales tax exemption is available for these items:

- Constructing, repairing, decorating, or improving of new or existing buildings or structures used as agricultural employee housing,
- Tangible personal property that becomes an ingredient or component of the buildings or other structures during the course of the construction, repairing, decorating, or improving.

Is the agricultural employee housing being built on agricultural land? Yes No

If yes, please provide parcel number: _____

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 am required to keep records to verify eligibility for the exemption(s) and that I will be required to pay sales or use tax on purchases that do not qualify for the exemption(s) in addition to any applicable interest and penalties. This certificate is given with full knowledge of, and subject to, the legally prescribed penalties for fraud and tax evasion per RCW 82.32.090.

Name of Buyer: _____

UBI No.: _____

Authorized Signature: _____

Date: _____

Title: _____

Phone Number: _____

***Seller must retain a copy of this certificate.
Do not send to Department of Revenue.***

INSTRUCTIONS

Buyers must ensure entitlement to the exemption before using this Certificate. For information regarding exemptions, contact Washington State Department of Revenue Taxpayer Information Center at 1-800-647-7706 or visit the Department's web site at dor.wa.gov.

Line 1 applies to machinery, implements, repair parts and labor purchased in this state by a nonresident for use in conducting a farming activity outside the state. The equipment must be transported outside the state immediately upon purchase. **Seller must examine and record buyer's proof of residency.** See WAC 458-20-239 for acceptable proof of residency. Reference: RCW 82.08.0268 and WAC 458-20-239.

Line 2 applies to the purchase of livestock for breeding purposes. "Livestock" is defined in RCW 16.36.005. The animal must be registered in a nationally recognized breed association. Reference: RCW 82.08.0259 and WAC 458-20-210.

Line 3 applies to the purchase of animal pharmaceuticals by farmers for the purposes of administering to an animal raised for sale by the farmer. Animal pharmaceuticals must be approved by the United States Food and Drug Administration or the United States Department of Agriculture. Reference: Chapter 17, Laws of 2001, 2nd Special Session.

Line 4a applies to the purchase of propane or natural gas used to heat structures used to house chickens. The chickens must be raised by a farmer and sold as agricultural products. Reference: Chapter 25, Laws of 2001, 2nd Special Session.

Line 4b applies to the purchase of bedding materials used to accumulate and facilitate the removal of chicken manure. The chickens must be raised by a farmer and sold as agricultural products. "Bedding materials" means wood shavings, straw, sawdust, shredded paper and other similar materials. Reference: Chapter 25, Laws of 2001, 2nd Special Session.

Line 5 applies to the purchase of the listed machinery, equipment, and structures by farmers of cereal grains and field and turf grass grown for seed. Reference: Chapter 420, Laws of 2005 and WAC 458-20-271.

Line 6 applies to the purchase by "farm fuel users" of diesel, biodiesel, or aviation fuel. A "farm fuel user" is a farmer, or a person who provides horticultural services for farmers. Reference: RCWs 82.08.865 and 82.12.865, Substitute Senate Bill 5009, signed May 11, 2007.

Line 7 applies to the purchase by agricultural employers of materials and labor for use in constructing, repairing, decorating, or improving new or existing buildings or other structures that will be used to provide housing to the employer's agricultural employees. Reference: RCW 82.08.02745 and WAC 458-20-262.

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