



State of Washington
Department of Revenue

FARMERS' RETAIL SALES TAX EXEMPTION CERTIFICATE

Not to be used for purchases of feed, seed, seedlings, fertilizer, or spray materials (for these purchases, use a Resale Certificate)

Sellers who accept properly completed copies of this certificate are relieved of the responsibility to collect sales tax on the types of sales indicated. Certificates must be obtained at the time of the sale. Sellers must retain a copy of this certificate to document the exempt sale.

Seller Date

Street Address City State Zip Code

I, the undersigned buyer, certify that I am making an exempt purchase for the following reason:

CHECK APPLICABLE BOXES

1. Nonresident Farmer

Place of residence: _____ Proof of residence: _____

Equipment for use in a farming activity (include brand, model, and address of use)

2. Livestock for Breeding Purposes

Animal type: _____ Registered Breed Association: _____

Animal name: _____

3. Animal Pharmaceuticals

Animal pharmaceuticals (include description): _____

4. Poultry Farming (Eff. 9/20/01)

- a. Propane or natural gas used to heat structures used to house chickens.
- b. Bedding materials used to accumulate and facilitate the removal of chicken manure.

5. Reducing Agricultural Burning (This exemption expires January 1, 2006)

Items purchased: _____

The buyer certifies that the items listed above will be used **more than half (50%) of the time** for:

- Gathering, densifying, processing, handling, storing, transporting, or incorporating straw or straw-based products that results in a reduction in field burning of cereal grains and field and turf grass grown for seed; **or**
- Decreasing air emissions resulting from field burning of cereal grains and field and turf grass grown for seed.

The retail sales tax exemption is available for these items or services:

- Machinery and equipment,
- Structures,
- Installing, constructing, repairing, cleaning, decorating, altering, or improving eligible structures or eligible machinery and equipment,
- Tangible personal property that becomes an ingredient or component of eligible structures or eligible machinery and equipment.

6. Agricultural Employee Housing

Items purchased: _____

(Continued on back. . .)

6. Agricultural Employee Housing (continued)

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: _____

Seller must maintain a copy. 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 (360)786-6100 or 1(800)647-7706 or visit the Department's web site at <http://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 458-20-122.

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 machinery and equipment and structures that are used more than half (50%) of the time to reduce field burning of cereal grains and field and turf grass grown for seed, or to decrease emissions from such burning. Reference: RCW 82.08.840.

Line 6 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.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.