



Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

NUMBER: 3054.2009

ISSUE DATE: February 2, 2009

Sales to Nonresidents of Jurisdictions Imposing a Sales Tax of Less than Three Percent

RCW 82.08.0273 provides an exemption from the retail sales tax to certain nonresidents of Washington for purchases of tangible personal property *for use outside this state*. This statutory exemption is available only to residents of states other than Washington, United States possessions, or Canadian provinces when the jurisdiction does not impose a retail sales tax of three percent or more.

The statute specifically provides that sellers are not required to make tax-exempt sales to nonresidents. However, sellers who choose to make tax-exempt sales must meet the requirements provided below under "Instructions to Sellers."

Eligible nonresidents

As of January 31, 2008, only residents of the following states, possessions, and provinces of Canada qualify:

| | | |
|---------------|--|---------------------------|
| Alaska | American Samoa | Alberta |
| Colorado | Commonwealth of Northern Mariana Islands | New Brunswick |
| Delaware | Guam | Newfoundland and Labrador |
| Montana | Virgin Islands | Nova Scotia |
| New Hampshire | | Northwest Territories |
| Oregon | | Nunavut |
| | | Quebec |
| | | Yukon Territory |

Please note that residents of Idaho and of the Province of British Columbia do not qualify for the exemption.

All ETAs were cancelled on February 2, 2009 and those which had a continued use were rewritten and reissued using a new numbering system. The new ETAs are numbered using the following format 3nnn.yyyy. The Department of Revenue issued ETA 3001.2009 which includes a cross reference table showing the old and new ETA numbers for those ETAs that were rewritten.

Please direct comments to:
Department of Revenue
Interpretation and Technical Advice
Division
P O Box 47453
Olympia, Washington 98504-7453
(360) 570.6124 eta@DOR.wa.gov

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BUYERS' RETAIL SALES TAX EXEMPTION CERTIFICATE

Not to be used to make purchases for resale

| | | | |
|--|-------------|-------|------------|
| Vendor/Seller | | | Date |
| CSK AUTO INC. / O'REILLY AUTOMOTIVE INC. | | | |
| Street Address | City | State | Zip Code |
| P O BOX 1156 | SPRINGFIELD | MO | 65801-1156 |

I, the undersigned buyer, certify I am making an exempt purchase for the following reason: (Enter information and/or check applicable box(es))

1. Nonresident:

Place of residence: _____

Type of proof of residence accepted (drivers license, fishing license, etc) _____, including any identification numbers _____, and expiration date _____.

a. Tangible personal property other than motor vehicles for use outside Washington by a resident of a state, possession, or province of Canada, with a sales tax rate of less than three percent.

b. Watercraft (Include make, model and serial number of vessel):

Registered or documented with the US Coast Guard or state of principal use and will leave Washington waters within 45 days; **OR**

Buyer is a resident of a foreign country. Purchase is for use outside Washington and will leave Washington waters within 45 days.

Seller's Signature: _____

2. Electric Vehicles:

a. Batteries for electric vehicles or the purchase of labor and services rendered in respect to installing, repairing, altering, or improving electric vehicle batteries.

b. Tangible personal property that will become a component of electric vehicle infrastructure or the purchase of or charge made for labor and services rendered in respect to installing, constructing, repairing, or improving electric vehicle infrastructure.

3. Intrastate Air Transport:

Airplanes for use in providing intrastate air transportation by a commuter air carrier and the sale of repair and related services for these airplanes.

4. Interstate or Foreign Commerce or Commercial Deep Sea Fishing Business:

a. Motor vehicles, trailers and component parts thereof used to transport persons or property *for hire* in interstate or foreign commerce.

b. Airplanes, locomotives, railroad cars or watercraft and component parts thereof used in transporting persons or property *for hire*.

c. Labor and services rendered to construct, repair, clean, alter or improve *for hire* carrier property.

d. Items for use connected with private or common carriers engaged in air, rail or water in interstate or foreign commerce. (Note: Items consumed in the state are subject to use tax.)

e. Fuel to be consumed outside of Washington by a vessel primarily engaged in foreign commerce.

Vessel Name: _____

Type of Fuel: _____ Quantity: _____

f. Watercraft, component parts, labor and services, and/or diesel fuel used in a qualifying commercial deep sea fishing operation.

Registered Vessel Name: _____ Vessel Number: _____

5. Sales to Indians:

- Tangible personal property or services purchased by Indians or Indian tribes when the goods are delivered to or services provided within Indian country.

6. Other:

- a. Prescription items (*describe*): _____
- b. Machinery and equipment (*including labor and services to install*) used directly in generating electricity using fuel cells, wind, sun, biomass energy, tidal or wave energy, geothermal resources, anaerobic digestion, technology that converts otherwise lost energy from exhaust, or landfill gas.
- c. Biodiesel blend or E85 motor fuel construction and purchases of machinery and equipment for retail facilities.
- d. Biodiesel blend or E85 motor fuel delivery vehicles and service charges on such vehicles.
- e. Waste vegetable oil used to produce biodiesel fuel for personal use.
- f. Equipment rental and purchase of services for use in motion picture and video production.
- g. Objects of art or cultural value purchased by an artistic or cultural organization.
- h. Animal pharmaceuticals purchased by veterinarians (*describe*): _____
- i. Computer hardware, peripherals, software and related installation, used by the aerospace industry.
- j. Computer hardware, peripherals, software and related installation, purchased by publishers and printers.
- k. City, County, Tribal, or Inter-Tribal Housing Authorities.
- l. Tangible personal property for use in a noncontiguous state delivered to the usual receiving terminal of the shipper.

Type of Goods Purchased: _____

Point of Delivery: _____ Carrier/Agent: _____

- m. Gases and chemicals used by a manufacturer or processor for hire in the production of semiconductor materials.
- n. Hog fuel used to produce electricity, steam, heat, or biofuel.
- o. Tangible personal property under the weatherization assistance program.
- p. Trail Grooming Services.
- q. Honey bees purchased by an eligible apiarist. Apiarist ID #: _____
- r. Federal credit union purchases.

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 will be required to pay sales or use tax on purchases that do not qualify for an exemption. In addition, I understand that false or erroneous use of this certificate will result in liability for unpaid tax with interest and may result in additional penalties.

Type of entity: Individual Corporation Sole Proprietor Partnership Other (Explain)

Type of Business: _____ Tax Registration No.: _____

Name of Buyer: _____ Title: _____

Signature of Buyer: _____

Street Address: _____

City: _____ State: _____ Zip: _____

Seller must maintain a copy. Do not send to Department of Revenue.
Each exemption on this form has specific rules (see instructions)