State of Washington
Department of Revenue

DO NOT SEND TO 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 in good faith 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. ❑ Chicken 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, 2011)*

Items purchased: _____

❑ The farmer certifies that more than 50% of his/her tillable acres are in cereal grains and/or field grass and turf grass grown for seed in qualified counties. County _____

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

- no-till drills
- minimum-till drills
- chisels
- plows
- sprayers
- discs
- cultivators
- harrows
- mowers
- swathers
- power rakes
- balers
- bale handlers
- shredders
- transplanters
- combine component: straw choppers
- combine component: chaff spreaders
- combine component: stripper headers
- Tractors (250 engine hp and over)
- The construction of sheds for the storage of hay.

6. ❑ Diesel fuel or aircraft fuel used by *(This certificate is effective for one year from the date of signature.)*:

a. ❑ a farmer

b. ❑ a horticultural service provider for farmers

(Continued on back)

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:_____

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 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 458-20-210.

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 or aviation fuel. A "farm fuel user" is a farmer, or a person who provides horticultural services for farmers. Reference: House Bill 2424, signed March 6, 2006. RCW 82.04.213 and WAC 458-20-209.

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.