



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

November 23, 2005

Dear Taxpayer:

Please find enclosed the Department of Revenue's Guidelines for the Agricultural Burning Exemption. These guidelines pertain only to the agricultural burning exemption prior to the law change that became effective July 1, 2005. These guidelines give a clearer explanation of the requirements for determining whether equipment is used "more than half of the time" in a qualifying activity. They also explain how the requirement is measured, how the review period is established, and how the value of the equipment is determined.

For information on the guidelines pertaining to the agricultural burning exemption currently in effect, please visit our web site at <http://dor.wa.gov>.

Sincerely,

State of Washington
Department of Revenue

Enclosure