

# Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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## **Retail Sales Tax on Telephone Services Sold to Indians**

This excise tax advisory provides a method for application by Indians or Indian tribes for the exemption from retail sales tax of purchases of telephone services by Indians and Indian tribes within an Indian reservation.

Indian tribes and enrolled Indians living on the reservation in which they are enrolled are not subject to payment of retail sales tax upon purchases of tangible personal property or services, including telephone services, delivered to them within the reservation. (See WAC 458-20-192.) Also exempt are telephone services purchased by Indian businesses operated by Indians within reservations in which they are an enrolled member. An exemption statement may be submitted to the telephone service provider by an individual Indian, or, a consolidated tribal statement may be provided by the Indian tribes for enrolled tribal members entitled to the exemption. Alternative sample forms are available on the Department's website ([www.dor.wa.gov](http://www.dor.wa.gov)). An exemption statement is required to be updated or renewed only upon a change of address or location of the Indian, and, in the case of a tribal exemption, need only reflect additions and/or deletions. Telephone service providers may accept as conclusive evidence of entitlement to retail sales tax exemption a statement in substantially the forms shown below. Telephone service providers must retain this statement as part of their records for a period of five years after the last exempt sale to the customer shown on the statement.

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To request this document in an alternate format, visit <http://dor.wa.gov> and click on "contact us" or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

General tax information is available on our website at [dor.wa.gov](http://dor.wa.gov).

Questions? Complete the online form at [dor.wa.gov/communications](http://dor.wa.gov/communications) or call 800-647-7706. If you want a binding ruling from the Department, complete the form at [dor.wa.gov/rulings](http://dor.wa.gov/rulings).