

# Sales and use tax exemption certificate for manufacturing machinery and equipment

## ***This certificate is for:***

- Single use                      You need to show this certificate each time you buy an exempt item.
- Blanket certificate              You can use this certificate anytime, as long as you and the seller/  
marketplace facilitator have a recurring business relationship. A recurring  
business relationship means you have at least one sale transaction within 12  
months (RCW 82.08.020(7)(c)).

Seller's/Marketplace facilitator's name \_\_\_\_\_

## **Buyer information**

UBI number or account ID \_\_\_\_\_

Name \_\_\_\_\_

Mailing address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

By using this certificate, you agree that:

- you are a qualified manufacturer, processor for hire, or business that engages in testing for a manufacturer or processor for hire, **and**
- you will use the items you buy directly in a manufacturing, processing for hire or testing operation.

**Seller/Marketplace facilitator must retain the original of this certificate for their records.**

**Do not send a copy of this certificate to the Department of Revenue**

By signing this certificate, you are agreeing that you are fully aware of the legal penalties for fraud and tax evasion.

Buyer or Authorized agent of buyer (please print) \_\_\_\_\_

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

## **You can use this exemption for machinery and equipment that:**

- acts upon or interacts with an item of tangible personal property
- conveys, transports, handles, or temporarily stores an item of tangible personal property at the manufacturing site
- controls, guides, measures, verifies, aligns, regulates, or tests tangible personal property
- provides physical support for or access to tangible personal property
- produces steam or mechanical power for, or lubricates machinery and equipment
- produces another item of tangible personal property for use in the manufacturing operation or research and development operation
- places tangible personal property in the container, package, or wrapping in which the tangible personal property is normally sold or transported
- is integral to research and development, or
- is a repair and replacement part or repair/cleaning labor for eligible items.

## **You cannot use this exemption for:**

- consumable items
- hand-powered tools
- property with a useful life of less than one year
- building fixtures that you affix to the building that become a physical part of the building, and are not integral to the manufacturing operation. This includes utility systems for heating, ventilation, air conditioning, communications, plumbing, or electrical.

## **Resources**

[WAC 458-20-13601](#), [RCW 82.63.010](#), [RCW 82.08.02565](#)

Industry Guide: [Manufacturing](#)

[ETA's](#)

Special Notice: [Sales and Use Tax Exemption for Qualifying Manufacturing Machinery and Equipment Clarified](#)

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