Retail Sales Tax Exemption Certificate for Vehicles Sold to Enrolled Tribal Members by Auto Dealers

Do Not Return This to the Department of Revenue

Retail Sales Tax Exemption

There is a sales tax exemption provided when a motor vehicle, trailer, snowmobile, off-road vehicle, or other such property is sold to an enrolled Tribal member and delivery is made on the enrolled Tribal member’s reservation/trust land (Indian country) in the state of Washington. To sustain this exemption, this form must be completed. However, additional substantiation/documentation may be required beyond this form to document actual delivery in Indian country as is required to sustain any exemption based on delivery point (e.g., interstate and foreign sales). Such additional documentation could be in the form of copies of gas receipts (from a gas station at or near the delivery point in Indian country), trip tickets, a photograph of the delivered vehicle at a landmark location in Indian country, etc.

B&O Tax

Sales of motor vehicles, trailers, snowmobiles, off-road vehicles, and other tangible personal property by non-Indians to enrolled tribal members in their Indian country are subject to the business and occupation tax under “retailing” unless one of the exemptions listed in WAC 458-20-192(7) applies.

Declaration of Buyer

Declaration of delivery or acquisition in Indian Country

The undersigned is:

☐ An enrolled member of the ___________________________ Tribe

☐ An authorized representative of the Tribe or Tribal enterprise, and the vehicle described below was delivered/acquired within Indian country, for at least partial use in Indian country

Buyer’s name: _____________________________

Buyer’s signature: ___________________________

Buyer’s address: ___________________________________________

Address of delivery: _______________________________________

Check documentation presented:

☐ Certificate of enrollment

☐ Treaty Indian Fishing Identification Card

☐ Tribal membership card

☐ Official letter signed by Tribal official

Certification of Seller

Seller’s name: _____________________________

Address of seller: ___________________________________________

__________________________________________

I certify that the _______________________________ (Year, Make, and Model of Vehicle) _______________________________ (Vehicle Identification No.)

was delivered to the buyer on the Washington reservation/trust land of the ___________________________ Tribe, of which the buyer documented Tribal membership. This certificate is given with full knowledge of, and subject to, the legally prescribed penalties for fraud and tax evasion.

Signature of seller or Agent of seller: ___________________________ Date: ___________________________

For tax assistance or to request this document in an alternate format, visit http://dor.wa.gov or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

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