Department of Revenue
Washington State

Resale Certificate

1. Name of Seller: _____
2. Name of Buyer/Business: _____
3. Address of Buyer: _____
   Street, City, State & Zip Code
4. Buyer's Tax Registration Number: _____
5. Buyer is in the business of: _____
6. Types of items purchased for resale: _____

_____

_____

The buyer certifies that it is purchasing the items listed on line 6 (please check appropriate box):

☐ *For resale in the regular course of business without intervening use.*

☐ *For use as an ingredient or component part of a new article of tangible personal property to be produced for sale,*

☐ *as a chemical to be used in processing a new article of tangible personal property to be produced for sale, or*

☐ *for use as feed, seed, seedlings, fertilizer, or spray materials in its capacity as a farmer.*

The buyer acknowledges that it is solely responsible for purchasing within the categories listed on line 6. The buyer acknowledges that misuse of the resale privilege subjects the buyer to a ***penalty of 50 percent of the tax due****, in addition to the tax, interest, and any other penalties imposed by law.*

Print Name: _____
Name of Person Authorized By the Buyer to Sign the Resale Certificate

Signature: _____
Signature of Authorized Agent of the Buyer

Effective Date: _____ through (optional) _____

Blanket certificates are valid for as long as the buyer and seller have a recurring business relationship. A "recurring business relationship" means at least one sale transaction within a period of twelve consecutive months. RCW 82.08.050 (7)(c).

Date Signed: _____

Seller must maintain a copy. ***Please do not send to Department of Revenue.***
Reference Rule and Statute (RCW 82.08.130 and WAC 458.20.102)

For tax assistance, visit http://dor.wa.gov or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.