



# Manufacturer's Sales and Use Tax Exemption Certificate For Manufacturing Machinery and Equipment

## Type of Certificate

- Single Use Certificate
- Blanket Certificate (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 months. RCW 82.08.050 (7)(c)).

1. Buyer/User UBI/Revenue Tax Registration No. \_\_\_\_\_
2. Name of Buyer/User \_\_\_\_\_
3. Address of Buyer/User \_\_\_\_\_  
     Street Address \_\_\_\_\_  
     City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
4. Name of Seller \_\_\_\_\_

The buyer/user certifies that it is engaged in manufacturing or processing for hire activities and that the items purchased will be used directly in manufacturing or processing for hire operation. A single use certificate must be used each time an exempt item is a purchased. **The seller must keep a copy of the certificate for his/her records.**

To be considered "used directly" in a manufacturing operation or research and development operation, the machinery and equipment must:

- ◆ Act upon or interact with an item of tangible personal property;
- ◆ Convey, transport, handle, or temporarily store an item of tangible personal property at the manufacturing site;
- ◆ Control, guide, measure, verify, align, regulate, or test tangible personal property;
- ◆ Provide physical support for or access to tangible personal property;
- ◆ Produce steam or mechanical power for, or lubricate machinery and equipment;
- ◆ Produce another item of tangible personal property for use in the manufacturing operation or research and development operation;
- ◆ Place tangible personal property in the container, package, or wrapping in which the tangible personal property is normally sold or transported;
- ◆ Be integral to research and development as defined in RCW 82.63.010; or
- ◆ Be for repair and replacement parts or repair and cleaning labor for eligible items.

The sales and use tax exemption does not include:

- ◆ Consumable items;
- ◆ Hand-powered tools;
- ◆ Property with a useful life of less than one year;
- ◆ Building fixtures that are not integral to the manufacturing operation that are permanently affixed to and become a physical part of a building. This includes utility systems for heating, ventilation, air conditioning, communications, plumbing, or electrical.

➤ *This certificate is given with full knowledge of, and subject to, the legally prescribed penalties for fraud and tax evasion.*

**Do not attach to the Combined Excise Tax Return.**

Authorized Agent of Buyer/User (please print) \_\_\_\_\_  
 Authorized Signature \_\_\_\_\_ Title \_\_\_\_\_  
 Date \_\_\_\_\_

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