

### 3 Check the box that applies to the correct tax exemption and fill in the appropriate section below:

- Retail sales/use tax:** If you are a seller/marketplace facilitator, you are not required to collect sales and use tax from a buyer when you deliver to their Indian country.

Date of sale: \_\_\_\_\_ Sales invoice # (optional): \_\_\_\_\_

Amount of sale: \_\_\_\_\_

- Refuse tax:** If you are a seller/marketplace facilitator, you are not required to collect refuse tax for services you provide to a buyer in their Indian country.

- Public utility tax:** If you are a seller/marketplace facilitator, you are not required to pay a public utility tax (PUT) for services you provide to a buyer in their Indian country.

- Telephone tax:** If you are a seller/marketplace facilitator, you are not required to collect telephone or enhanced 911 tax for telephone services you provide to a buyer in their Indian country.

- Other taxes the buyer owes such as lodging, car rental, etc.:** \_\_\_\_\_

#### More Information

You can figure out if the delivery address is in Indian Country by following these steps:

1. Go to [dor.wa.gov](http://dor.wa.gov)
2. Click "Find a sales and use tax rate."
3. Type in the delivery address. If the address is located in Indian country, you will see "Indian Country" and the name of the Tribe at the bottom of the page.

To document other tax exemptions for buyers, please use the appropriate form below:

- **Vehicles sold by dealers:** Declaration for a dealer selling a motor vehicle to tribes
- **Vehicles sold by private parties:** Private party selling a motor vehicle to tribes
- **Treaty fishing related purchases:** Treaty fishery exemption form
- Wholesale purchases by businesses owned by tribal members, tribes, tribal enterprises, or a spouse of tribal member that only operates in their Indian country may use a state or tribal reseller permit or the streamlined sales and use tax agreement "Certificate of Exemption." (See ETA 3203.2017 "Use of a tribal resale exemption certificate").

See exemptions—Nontaxable sales RCW 82.08.0254 and Indians—Indian country WAC 458-20-192. The state cannot tax Indians or Indian tribes in Indian country. In this rule, the term Indian includes only people enrolled with the tribe in the territory the activity takes place. This does not include Indians who are members of other tribes. In this rule, an enrolled member's spouse is considered an Indian if the term does not conflict with tribal law (See WAC 458-20-192(5) for more information).

An *Indian* is a person on the tribal rolls of an Indian tribe. Other terms for Indian include: enrolled member, enrolled person, enrollee, or tribal citizen.

In some cases, you may also be eligible for a tax exemption (See WAC 458-20-192(7)(b) for more information).

#### Questions?

- Call our phone center at 360-705-6705
- For tax assistance or to request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.



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# Tax exemption for sales to tribes

Fill out this form if you sell tangible personal property or services to tribal members, tribes, tribal enterprises, or a spouse of a tribal member with delivery in their Indian country.

In this form, a buyer is a tribal member, tribe, tribal enterprise, or a spouse of a tribal member who buys tangible personal property or services from you. If a buyer meets the criteria in Section 2 below, the buyer doesn't have to pay tax. A contractor for a tribe is also tax exempt on purchases that a seller/marketplace facilitator delivers to the worksite in that tribe's Indian country. The contractor also needs to use this form.

**The buyer must show you proof that they meet the exemption criteria below. You must keep this form as proof that they meet the exemption criteria below.**

*Please note: Not all tax exemptions for sales to tribes are on this form. See the back side of this page for additional forms.*

**1** Seller's/Marketplace facilitator's name: \_\_\_\_\_ UBI: \_\_\_\_\_  
Buyer's name: \_\_\_\_\_  
Delivery address in Indian country: \_\_\_\_\_

Check one of the following. The buyer is:

- A member of the \_\_\_\_\_ Tribe.
- A spouse of a member of the \_\_\_\_\_ Tribe.
- A representative of the \_\_\_\_\_ Tribe or Tribal enterprise.
- You are hired by a buyer from the \_\_\_\_\_ Tribe or Tribal enterprise.

**2** The buyer must show you one of the criteria below. Check which criteria the buyer showed you.

- Proof of tribal membership - tribal member card, certificate of membership, or treaty fishing identification card.
- Proof of spousal relationship to a tribal member and proof of their spouse's tribal membership.
- Documents that show the tribe is the buyer. Such as:
  - letter from tribal representative.
  - payment from the tribe or tribal enterprise (such as a copied check).
  - receipt or other proof of a buyer using a tribal credit card.
- Proof of the contractor relationship to the buyer and proof that the buyer is a tribal member, or they meet the definition of a buyer (see top of form for definition).
- Other documents that show the buyer's exempt status. Please explain here: \_\_\_\_\_

## **Tribal Fishing, Hunting, and Gathering Tax Exemption**

Retail sales tax does not apply to sales of retail goods and services used in tribal fishing, hunting, and gathering activities when sold to a qualified purchaser, no matter where delivery occurs. This means that retail sales of qualifying goods and services to qualifying tribes are not subject to tax anywhere in Washington.

To document the exempt nature of sale, you will complete a Tribal Fishing, Hunting, and Gathering exemption form, and keep it on file for up to five years. You must verify the tribal purchaser's identification, noting the qualifying tribe or intertribal organization, as well as the qualifying good or service.

### **Resources**

- WAC 458-20-192.
- ETA 3235.2022.
- Indian Tax Guide.
- Tribal Liaison (360) 534-1537.



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Washington state recently entered into a compact with the Puyallup Tribe regarding retail sales tax. A compact is a government-to-government agreement between the state of Washington and a federally-recognized tribe. However, a compact does not create, change, or in any way impact the exemption from tax for a tribe or its citizens within their Indian Country. See below for more information about tax exemptions for tribes and tribal citizens.

## Sales in Indian Country

State and local taxes **do not** apply to purchases made by a tribe or its citizens within their Indian Country. This applies to *all* goods and services delivered and/or provided within a tribe's reservation.

The Puyallup Tribe of Indians and its citizens do not owe sales tax on purchases made at any business located within the boundaries of the Puyallup Tribe of Indian's Indian Country. Likewise, state and local taxes do not apply to purchases where delivery occurs at an address located within the boundaries of a tribal purchaser's Indian Country. To verify whether an address is located within Indian Country, please see our online GIS Lookup Tool located at [dor.wa.gov/taxratelookup](http://dor.wa.gov/taxratelookup).

A person who is a citizen of a different tribe cannot take a tax exemption in another tribe's Indian Country (except for Tribal Fishing, Hunting, and Gathering activities, see below). Therefore, purchases made by anyone other than the Puyallup Tribe of Indians or its citizens within the Tribe's Indian Country are subject to tax. This includes citizens of other federally-recognized tribes.

## Documenting the tax exemption

To document the exempt nature of sale, you - the business will complete a Tax Exemptions For Sales To Tribes form attached and also located on our website at [dor.wa.gov](http://dor.wa.gov). You must verify the tribal purchaser's identification, noting they are a citizen of the Puyallup Tribe of Indians. You do not need to make a copy of their identification, nor note the ID number. Merely noting the purchaser is a citizen of the Tribe is sufficient. (Note: when making a delivery in Indian Country, you must note the delivery address). You will keep this form on file for up to five years.

Sales made outside of the Tribe's Indian Country are subject to sales tax.