

RCW 82.32.784 Reseller's permit—Information required. (1)

Reseller permits issued by the department, as provided under RCW 82.32.780 and 82.32.783, will be in a form prescribed by the department, which may include an electronic form. Reseller permits must contain the following information:

- (a) A unique identifying number assigned by the department;
 - (b) The name and address of the permit holder;
 - (c) The type of business engaged in;
 - (d) The date the permit was issued, renewed, or reinstated by the department; and
 - (e) The expiration date of the permit.
- (2) Reseller permits may also contain such other information as required by the department, including, but not limited to:
- (a) The categories of items or services to be purchased for resale or that are otherwise to be purchased at wholesale;
 - (b) The date that the permit was provided to the seller;
 - (c) A statement that the items or services purchased either: (i) Are purchased for resale in the regular course of business; or (ii) are otherwise purchased at wholesale;
 - (d) A statement that the permit holder acknowledges that misuse of [a] reseller permit or reseller permit number subjects the permit holder to revocation of the reseller permit, penalties as provided in RCW 82.32.290 and 82.32.291, in addition to the tax, interest, and any other penalties imposed by law;
 - (e) Instructions for renewing the permit;
 - (f) A statement that the department is authorized to obtain information concerning the permit holder's purchase of items or services under the permit from the seller to verify whether the permit holder was authorized to purchase such items or services without payment of retail sales tax; and
 - (g) The signature of the permit holder, unless a copy of the permit is provided to the seller in a format other than paper. [2010 c 112 s 4.]

Retroactive application—2010 c 112: See note following RCW 82.32.780.