

Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

ETA 3203.2017

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Use of a Tribal Resale Exemption Certificate

Purpose

This Excise Tax Advisory (ETA) explains when tribes and tribal businesses may use and sellers may accept a tribal resale exemption certificate to document the retail sales tax-exempt nature of a purchase/sale for resale.

NOTE: Unless noted otherwise, the definitions in WAC [458-20-192](#) apply.

**Tribal resale
exemption
certificate**

A federally recognized Indian tribe with trust land located in Washington or a tribal business of that tribe may use, and a seller may accept, a tribal resale exemption certificate issued by that tribe, **provided** the certificate contains all of the data elements required under the Streamlined Sales and Use Tax Agreement (SSUTA) to document a wholesale transaction. RCW [82.04.470\(4\)](#).

**Required
data elements
under SSUTA**

A seller may document a wholesale sale by capturing from the buyer *all of the relevant data elements required* under SSUTA. RCW 82.04.470.

Under WAC [458-20-102](#)(7)(f), the Washington [Streamlined Uniform Exemption Certificate](#) requires the following data elements:

- Buyer's name
 - Buyer's business address
 - Buyer's tax identification number
 - State and country issuing Buyer's tax identification number
 - Buyer's business type
 - Reason for the exemption
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- Buyer's signature (if paper form)

Regarding the buyer's tax identification number:

- Buyers required to register with the Department must use the reseller permit number that the Department issued to them. RCW 82.04.470(2).
 - Buyers not required to register with the Department would provide the Federal Employer Identification Number (FEIN) issued to their business. RCW 82.04.470(3).
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Examples

The following examples identify a few facts and then state a conclusion. The examples are for general guidance only. The tax results of other situations require review of all of the facts and circumstances.

Example 1. A Makah tribal business operates a retail store at Neah Bay, which is in the Makah Indian country. When the tribal business purchases goods for resale from a seller, the seller may establish in its records that it made a wholesale sale by taking from the tribal business a resale exemption certificate that the Makah Tribe has issued to the tribal business, provided the certificate has all of the relevant data elements. If the tribal business is not required to register with the Department, it would use its FEIN number for the buyer's tax identification number.

Example 2. Assume the same facts as Example 1, except the tribal business has a retail store located outside of the Makah Tribe's Indian country. A business operating at this location is required to register with the Department. When making purchases for resale, the business may present to a seller the resale exemption certificate that the Makah Tribe has issued to the business, provided the certificate has all of the relevant data elements. The tribal business must use the Department-issued reseller permit number for the buyer's tax identification number.

Example 3. Assume the same facts as Example 1, except the tribal business is making purchases in Port Angeles, for products it will resell at its Neah Bay store. The tribal business may use a resale exemption certificate that the Makah Tribe has issued to it, provided the certificate has all of the relevant data elements as explained in Example 1.
