



Farmers' Certificate for Wholesale Purchases and Sales Tax Exemptions

Do not use this certificate for purchases that are exempt from sales tax under the livestock nutrient management exemption (RCW 82.08.890) or the replacement parts and services exemption for farm machinery and equipment (RCW 82.08.855).
Persons entitled to these exemptions must apply for and use an exemption certificate issued by the Department.

Wholesale Purchases (see page 3 for explanations)

1. Chemical sprays or washes for the post-harvest treatment of fruit.
2. Feed, seed, seedlings, fertilizer, spray materials (pesticides), or agents for enhanced pollination.
3. Tangible personal property for resale without intervening use.

Retail Sales Tax Exemptions (check applicable box) (see page 3 for explanations)

1. Farm equipment purchased by nonresident farmer.
Place of residence: _____ Proof of residence: _____
Equipment for use in a farming activity (include brand, model, and address of use)

2. Livestock for breeding purposes/cattle and dairy cows used to produce an agriculture product.
Animal type: _____ Registered breed association: _____
Animal name or identification number: _____
3. Animal pharmaceuticals.
4. Chicken farming.
 - a. Propane or natural gas used to heat structures used to house chickens.
 - b. Bedding materials used to accumulate and facilitate the removal of chicken manure.
5. Reducing agricultural burning. (This exemption expires January 1, 2011)
 - The farmer certifies that more than 50% of tillable acres are in cereal grains and/or field grass and turf grass grown for seed in qualified counties. County _____

The retail sales tax exemption is limited to these items or services (check applicable boxes):

<input type="checkbox"/> No-till drills	<input type="checkbox"/> Discs	<input type="checkbox"/> Power rakes	<input type="checkbox"/> Combine component: straw
<input type="checkbox"/> Minimum-till	<input type="checkbox"/> Cultivators	<input type="checkbox"/> Balers	<input type="checkbox"/> Combine component: chaff
<input type="checkbox"/> Chisels	<input type="checkbox"/> Harrows	<input type="checkbox"/> Bale handlers	<input type="checkbox"/> Combine component: stripper
<input type="checkbox"/> Plows	<input type="checkbox"/> Mowers	<input type="checkbox"/> Shredders	
<input type="checkbox"/> Sprayers	<input type="checkbox"/> Swathers	<input type="checkbox"/> Transplanters	

 - Tractors (250 engine hp and over)
 - The construction of sheds for the storage of hay.
6. Diesel, biodiesel, or aircraft fuel used by a farmer or a horticultural service provider for farmers.

7. **Agricultural Employee Housing.**

Items purchased: _____

The retail sales tax exemption is available for these items:

- Constructing, repairing, decorating, or improving new or existing buildings or structures used as agricultural employee housing,
- Tangible personal property that becomes an ingredient or component of a building or structure used as agricultural employee housing during the course of the construction, repairing, decorating, or improving.

Is the agricultural employee housing being built on agricultural land? Yes No

If yes, please provide parcel number: _____

I, the undersigned buyer, qualify to make the purchases indicated above without payment of retail sales or use tax. I understand that I must keep records to verify the exempt nature of the sale. I understand that misuse of this certificate will result in taxes due, applicable interest, and possible penalties.

Tax Registration Number (TRA) (if applicable): _____

Type of Entity Individual/Sole Proprietor Corporation LLC/LLP Partnership
 Other (explain) _____

Name of Buyer: _____

Farm Name: _____

Mailing Address: _____

Authorized Signature: _____ Date: _____

Title: _____ Phone Number: _____

A seller who accepts this completed certificate is relieved of the responsibility to collect retail sales or use tax unless the seller fraudulently fails to collect the tax or solicits the purchaser to participate in unlawfully claiming the exemption.

***Seller must retain a copy of this certificate.
Do not send to Department of Revenue.***