



Retail Sales Tax Exemption Certificate for Vehicles Sold to Enrolled Tribal Members by Auto Dealers

Do Not Return This to the Department of Revenue

Retail Sales Tax Exemption

There is a sales tax exemption provided when a motor vehicle, trailer, snowmobile, off-road vehicle, or other such property is sold to an enrolled Tribal member and delivery is made on the enrolled Tribal member's reservation/trust land (Indian country) in the state of Washington. To sustain this exemption, this form must be completed. However, additional substantiation/documentation may be required beyond this form to document actual delivery in Indian country as is required to sustain any exemption based on delivery point (e.g., interstate and foreign sales). Such additional documentation could be in the form of copies of gas receipts (from a gas station at or near the delivery point in Indian country), trip tickets, a photograph of the delivered vehicle at a landmark location in Indian country, etc.

B&O Tax

Sales of motor vehicles, trailers, snowmobiles, off-road vehicles, and other tangible personal property by non-Indians to enrolled tribal members in their Indian country are subject to the business and occupation tax under "retailing" unless one of the exemptions listed in WAC 458-20-192(7) applies.

Declaration of Buyer

Declaration of delivery or acquisition in Indian Country

The undersigned is:

- An enrolled member of the _____ Tribe
- An authorized representative of the Tribe or Tribal enterprise, and the vehicle described below was delivered/acquired within Indian country, for at least partial use in Indian country

Buyer's name: _____

Buyer's signature: _____

Buyer's address: _____

Address of delivery: _____

Check documentation presented:

- Certificate of enrollment
- Treaty Indian Fishing Identification Card
- Tribal membership card
- Official letter signed by Tribal official

Certification of Seller

Seller's name: _____

Address of seller: _____

I certify that the , _____ (Year, Make, and Model of Vehicle) _____ (Vehicle Identification No.)

was delivered to the buyer on the Washington reservation/trust land of the _____ Tribe, of which the buyer documented Tribal membership. This certificate is given with full knowledge of, and subject to, the legally prescribed penalties for fraud and tax evasion.

Signature of seller _____
 or Agent of seller: _____ Date: _____