



## SALES TO INDIANS WITH DELIVERY IN INDIAN COUNTRY

A sales tax exemption applies to the purchase of tangible personal property or services by an enrolled Tribal member or Tribe. To qualify, the goods or services must be delivered to, or performed on Indian country in which the purchaser is an enrolled member. The purchaser must present tribal identification such as, a tribal membership card, a certificate of enrollment, or a letter from a tribal official. Sellers must document the buyer's name, dollar amount of purchase, tribal affiliation and reservation where delivery is made. Reference: RCW 82.08.0254 and WAC 458-20-192.

**\*\*\* Important!** This form CANNOT be used for motor vehicle sales. For motor vehicle sales, sellers must use the *Declaration for Motor Vehicle Sales to Enrolled Tribal Members with Delivery in Indian Country* form which can be found at: <http://dor.wa.gov/Docs/forms/Misc/declarvehsaletribal.pdf>

The undersigned is:			
<input type="checkbox"/> An enrolled member of the _____ Tribe.			
<input type="checkbox"/> An authorized representative of the _____ Tribe or Tribal enterprise.			
Enrollment or Membership Number: _____			
Buyer's Name: _____			
Buyer's Signature: _____			
Address of Delivery: _____			
Street	City	State	Zip

**Check documentation presented:**

- Certificate of enrollment
- Tribal membership card
- Official letter signed by Tribal official