

## Tribal Fishing, Hunting, and Gathering

Fill out this form if you make a qualified exempt sale to a qualifying tribal member, tribe, or intertribal organization that will be used directly in fishing, hunting, or gathering activities.

Retail goods and services directly used in tribal fishing, hunting, and gathering activities are not subject to sales tax. To document the nature of exemption, the vendor will use this form when making such exempt sales to a qualified purchaser. The exemption applies *regardless* of where delivery of the item or performance of the service occurs.

The Tribes and department have created a non-exclusive list of qualifying goods and services to better assist in determining what may be exempt from sales tax. This list and additional information pertaining to the exemption can be found on our website at [dor.wa.gov/tribalFishHuntGather](http://dor.wa.gov/tribalFishHuntGather).

If you are unsure whether a good or service qualifies for the deduction, you may request a binding tax ruling by logging into your [My DOR](#) account or visiting our website at [dor.wa.gov](http://dor.wa.gov).

### This certificate is for (select one):

#### Single use

You need to complete this certificate each time you sell a qualifying exempt item.

#### Blanket certificate

You can use this certificate anytime, as long as you have a recurring business relationship. A recurring business relationship means you have at least one sale transaction within 12 months (RCW82.08.050(7)(c)). For reoccurring sales to a known customer, this certificate need only be completed on an annual basis.

**1** Seller's name: \_\_\_\_\_ Seller's UBI: \_\_\_\_\_ Date: \_\_\_\_\_

Address: \_\_\_\_\_

### **2** Complete the following fields as shown on the tribal-issued identification card or other tribal documentation issued by the Tribe:

Buyer's name: \_\_\_\_\_ Phone: \_\_\_\_\_

Qualified tribe of buyer: \_\_\_\_\_ OR

Name of intertribal organization: \_\_\_\_\_

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

### 3 Select an exemption category (select all that apply):

Fishing      Hunting (includes trapping)      Gathering

List item(s) sold:

#### More information:

Goods and services directly used in tribal fishing, hunting, and gathering include activities like:

- Harvesting.
- Processing.
- Transporting.
- Selling.
- Management.
- Enforcement.
- And other activities.

For additional information pertaining to the exemption, visit [dor.wa.gov/tribalFishHuntGather](https://dor.wa.gov/tribalFishHuntGather).

A seller accepting a Tribal Fishing, Hunting and Gathering form in good faith for retail sales of qualified goods or services made to a qualified purchaser will not be held liable for any uncollected sales tax. The seller must keep a copy of the Tribal Fishing, Hunting and Gathering form in its records for five years after its last use.

**Seller must document tribal buyer's name, tribe, or intertribal organization, item(s) purchased, and date of purchase.**

**Do not send a copy of this certificate to the Department of Revenue.**