



Farmer's Certificate for Wholesale Purchases and Sales Tax Exemptions

"Eligible apiarists" (term defined on page 3) are farmers and may use this form to make tax free purchases of applicable items below. Marijuana growers and producers cannot use this certificate. Under RCW 82.04.213 marijuana is not an agricultural product therefore persons who grow, raise or produce marijuana are not farmers.

This certificate is for:

- Single use**
You need to show this certificate each time you buy an exempt item.
- Blanket certificate**
You can use this certificate anytime, as long as you and the seller/marketplace facilitator have

A Wholesale purchases (see page 3 explanations)

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

B Retail sales tax exemptions (check applicable box) (see page 3 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.
- c. Poultry used in the production or sale of poultry products.

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

- 5. Diesel, biodiesel, or aircraft fuel used by a farmer or a horticultural service provider for farmers.
- 6. Farmer housing.
 Items purchased: _____
 Is the farmworker housing being built on agricultural land? Yes No
- 7. Livestock nutrient management equipment and facilities.
- 8. Replacement parts and repair services for qualifying farm machinery and equipment.
- 9. Anaerobic digesters and repair services.

Signature

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.

Account ID (if applicable): _____

Type of entity: Individual/sole proprietor Corporation LLC/LLP Partnership
 Other (explain) _____

Name of buyer: _____

Farm name: _____

Mailing address: _____

City: _____ State: _____ Zip: _____

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.

The Farmers' certificate for wholesale purchases and sales tax exemption does not expire as long as the buyer and the seller have a "recurring business relationship" which means at least one sale transaction within a period of twelve consecutive months (RCW 82.08.050 (7)(c)). If it has more than 12 months since the last sale transaction the seller must obtain a new (updated) form.

**Seller must retain the original of this certificate for their records.
 Do not send a copy of this certificate to the Department of Revenue.**