

Manufacturer's Sales and Use Tax Exemption Certificate For Manufacturing Machinery and Equipment

Type of Certificate

Single Use Certificate

Blanket Certificate (Blanket certificates are valid for as long as the buyer and seller have a recurring business relationship. A "recurring business relationship" means at least one sale transaction within a period of twelve months. RCW 82.08.050 (7)(c)).

1.	Buyer/User UBI/Revenue	Tax Registration No.			
2.	Name of Buyer/User			_	
3. <i>I</i>	Address of Buyer/User				
		Street Address			
		City	State	Zip Code	
1	Nama of Sallar	City	State	Lip Code	
4. Name of Seller					
The buyer/user certifies that it is engaged in manufacturing or processing for hire activities and that the items purchased will be used directly in manufacturing or processing for hire operation. A single use certificate must be used each time an exempt item is a purchased. The seller must keep a copy of the certificate for his/her records.					
	be considered "used direct equipment must:	ly" in a manufacturing o	operation or research and develo	opment operation, the machinery	
 Act upon or interact with an item of tangible personal property; Convey, transport, handle, or temporarily store an item of tangible personal property at the manufacturing site; Control, guide, measure, verify, align, regulate, or test tangible personal property; Provide physical support for or access to tangible personal property; Produce steam or mechanical power for, or lubricate machinery and equipment; Produce another item of tangible personal property for use in the manufacturing operation or research and development operation; Place tangible personal property in the container, package, or wrapping in which the tangible personal property is normally sold or transported; Be integral to research and development as defined in RCW 82.63.010; or Be for repair and replacement parts or repair and cleaning labor for eligible items. 					
The	sales and use tax exemption	on does not include:			
• • •	 Consumable items; Hand-powered tools; Property with a useful life of less than one year; Building fixtures that are not integral to the manufacturing operation that are permanently affixed to and become a physical part of a building. This includes utility systems for heating, ventilation, air conditioning, communications, plumbing, or electrical. 				
	>		n with full knowledge of, and s penalties for fraud and tax eva		
Do	not attach to the Combin	1ed Excise Tax Return.			
Aut	horized Agent of Buyer/U	ser (please print)			
	Authorized Signature Title				
Date					