

## 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	
<ul> <li>Act upon or interact with an item of tangible personal property;</li> <li>Convey, transport, handle, or temporarily store an item of tangible personal property at the manufacturing site;</li> <li>Control, guide, measure, verify, align, regulate, or test tangible personal property;</li> <li>Provide physical support for or access to tangible personal property;</li> <li>Produce steam or mechanical power for, or lubricate machinery and equipment;</li> <li>Produce another item of tangible personal property for use in the manufacturing operation or research and development operation;</li> <li>Place tangible personal property in the container, package, or wrapping in which the tangible personal property is normally sold or transported;</li> <li>Be integral to research and development as defined in RCW 82.63.010; or</li> <li>Be for repair and replacement parts or repair and cleaning labor for eligible items.</li> </ul>					
The	sales and use tax exemption	on does not include:			
• • •	<ul> <li>Consumable items;</li> <li>Hand-powered tools;</li> <li>Property with a useful life of less than one year;</li> <li>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.</li> </ul>				
	>		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					