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Department of Revenue Washington State

Treaty Fishery Tax Exemption Certificate

This document is to be completed by the Tribe, Tribal member, or Intertribal organization whenever claiming an exemption from sales tax for purchases of Treaty Fishery items.

Type of 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)).*

☑ **Single Use Certificate**

Seller's name: _____ Date: 03/03/14

Address: _____ City: _____ State WA Zip code: _____

The purchaser is claiming exemption for the following Treaty Fishery item(s) or service(s):

Check Applicable Boxes

☐ Boat, Boat Trailer
☐ Gear, Net
☐ Boat/Engine Repair
☐ Laboratory Equipment
☐ Smoking Equipment
☐ Operating Supplies
☐ Motor
☐ Specialized Clothing
☐ Hatchery Equipment
☐ Processing Equipment
☑ Other (explain): Construction of salmon habitat restorati

Provide one of the following:

☑ Federally recognized Tribe of the purchaser: Confederated Tribes and Bands of The Yakama N and

Treaty Indian Fishing Identification Card number: _____ **or**

☐ Name of Intertribal Organization: _____

Note: This exclusion from tax is limited to those businesses wholly owned and operated by Indians/Tribes who have Treaty fishing rights and to Intertribal organizations for the protection of Indian Treaty Fisheries. Treaty Fishery means the fishing and shellfish rights preserved in a Tribe's treaty, a federal executive order, or an act of Congress. It includes activities such as harvesting, processing, transporting, or selling, as well as activities such as management and enforcement.

Sellers must document the buyer's name, address, item(s) purchased, and dollar amount of purchase. Reference: RCW 82.08.0254 and WAC 458-20-192.

I, the undersigned buyer, understand that by completing and signing this certificate I am certifying that I qualify for the tax-exempt purchase(s) indicated above. I understand that I am required to keep records to verify eligibility for the exemption(s) and that I will be required to pay sales or use tax on purchases that do not qualify for the exemption(s) in addition to any applicable interest and penalties. This certificate is given with full knowledge of, and subject to, the legally prescribed penalties for fraud and tax evasion per RCW 82.32.090.

Buyer's name: Yakama Nation Telephone number: (509) 865-5121

Signature: _____ Date: _____

Address: PO Box 151 City: Toppenish State: WA Zip code: 98948

Seller must retain a copy of this certificate.
Do not send to Department of Revenue.

For tax assistance or to request this document in an alternate format, visit http://dor.wa.gov or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

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