



DATE

CONTRACTOR NAME AND ADDRESS

RE: Tax Exemption Restoration Project

Attached please find an executed Treaty Fishery Tax Exemption Certificate concerning the Yakama Nation's contracting with CONTRACTOR NAME for construction of salmon habitat which it undertakes as co-manager of fisheries resources pursuant to the Treaty with the Yakama of 1855 (12 Stat.951). The certificate is being provided to CONTRACTOR NAME to assist it in complying with seller record keeping requirements in WAC 458-20-192(4). By executing the certificate, the Yakama Nation is certifying only that it is a federally recognized Indian tribe and that the contracted salmon habitat restoration work is part of its treaty fishery management program. The Yakama Nation does not waive sovereign immunity from suit, nor by executing the certificate, acknowledge or dispute the jurisdiction of the state of Washington over any governmental activities of the Yakama Nation or the applicability or non-applicability of any statutes or rules of the state of Washington to the exercise of tribal government operations or rights reserved to the Yakama Nation or its members by the Treaty of 1855. CONTRACTOR NAME is advised to keep this letter on record with the attached certificate.

Sincerely,

Gerald Lewis, Chairman  
Yakama Tribal Council

# 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.**