



Farmers' Certificate for Wholesale Purchases and Sales Tax Exemptions

Do not use this certificate for purchases that are exempt from sales tax under the exemption for anaerobic digesters (RCW 82.08.900). Persons entitled to this exemption must apply for and use an exemption certificate issued by the Department.

Marijuana producers cannot use this certificate. Pursuant to SB 6505; Chapter 140, Laws of 2014, marijuana is not an agricultural product therefore marijuana producers are not farmers under RCW 82.04.213.

Wholesale Purchases (see page 3 for explanations)

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

Retail Sales Tax Exemptions (check applicable box) (see page 3 for 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.
5. **Purchases of propane or natural gas by farmers to be used exclusively for distilling mint on a farm.**
6. **Diesel, biodiesel, or aircraft fuel used by a farmer or a horticultural service provider for farmers.**
7. **Agricultural Employee Housing.**
Items purchased: _____
Is the agricultural employee housing being built on agricultural land? Yes No
If yes, please provide parcel number: _____
8. **Livestock Nutrient Management Equipment and Facilities.**
9. **Replacement Parts for Qualifying Farm Machinery and Equipment.**

➡ 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.

Tax Registration Number (TRA) (if applicable): _____

Type of Entity Individual/Sole Proprietor Corporation LLC/LLP Partnership
 Other (explain) _____

Name of Buyer: _____

Farm Name: _____

Mailing Address: _____

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.

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