

Application for a Washington State Reseller Permit

UBI/Tax Registration Number: _____ I do not have a UBI/Tax Registration Number

Reseller permits are used to make qualifying purchases for resale without paying sales tax. Applications that are not filled out completely will be denied. The Department will notify you within 60 days by mail whether your application is approved or denied. General information regarding reseller permits can be found online at dor.wa.gov/resellerpermit.

New Renew (do not apply if your permit does not expire within 90 days)

Contact Information Check this box if your mailing address has changed.

Business Name: _____	Phone Number: _____
Mailing Address: _____	City: _____ State: _____ Zip: _____

Business Description Select the type of activities your business is engaged in (select all that apply):

<input type="checkbox"/> Retail	<input type="checkbox"/> Wholesale	<input type="checkbox"/> Farming	<input type="checkbox"/> Non-profit Fundraising
<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Contractor/Construction	<input type="checkbox"/> Indian Business in Indian Country	

1. Describe your selling activities: _____

2. If the activities described above are new to your business, when did (or will) the activities begin? _____

3. List the types of materials/products you will purchase with this permit: _____

Reporting History *Attach additional pages if necessary.*

4. Has your business been open for more than 12 months?	<input type="checkbox"/> Yes (go to line 5)	<input type="checkbox"/> No (skip lines 5 & 6)
5. Have you reported gross income from selling activities in the last 12 months?	<input type="checkbox"/> Yes (go to line 6)	<input type="checkbox"/> No (explain below)
Explain why no income has been reported: _____ _____		
Explain your business need for a reseller permit: _____ _____		
6. If less than 5% of your gross income in the last 12 months was from selling activities, explain your business need for a reseller permit: _____ _____		

Construction Industry/Contractors

7. What was the total cost of all materials and contract labor purchased over the last 24 months? <i>New businesses:</i> Estimate costs for the next 24 months. \$ _____
8. What percent of those purchases were used in each of the categories below? (if none, write 0)
_____ % Retail/Wholesale Contracting _____ % Speculative Building
_____ % Public Road Construction _____ % U.S. Government Contracting
9. If less than 25% of your purchases were for retail/wholesale contracting, explain your business need for a reseller permit: _____ _____

I certify that this application is accurate and complete. I understand that misuse of a reseller permit subjects my business to a penalty of 50 percent of the tax due, in addition to the tax, interest, and any other penalties imposed.

Name (please print): _____ Title: _____

Signature: _____ Date: _____

Mail or fax to:
Department of Revenue
Attn: Taxpayer Account Administration Reseller Permit Team
PO Box 47476 ♦ Olympia WA 98504-7476 ♦ (360) 902-7137 ♦ Fax: (360) 705-6733

Construction Contractors and Speculative Builders

Materials and Contract Labor

“Materials” refers to items that become part of real property built or improved, such as lumber, concrete, paint, wiring, pipe, insulation, nails, screws, drywall, etc. This does not include consumable supplies, tools, or equipment rentals.

Note: For purposes of this application, purchases of consumable supplies, tools, and equipment rentals may be included with material purchases if they are commingled in your records and excluding them would be impractical.

“Contract labor” refers to contractors and subcontractors hired to perform construction services. The purchase of contract labor refers to the total amount charged by a contractor or subcontractor.

Note: For purposes of this application, purchases of contract labor may include the wages of employees and amounts paid to consultants, engineers, construction managers or other independent contractors hired to oversee a project if the purchases are commingled in your records and excluding them would be impractical.

Retail/Wholesale Construction

“Retail/Wholesale construction” refers to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property. Retail/Wholesale construction does not include U.S. government contracting, public road construction, or speculative building.

Public Road Construction

“Public road construction” refers to a prime contractor or subcontractor building, repairing, or improving a roadway owned by the federal government, municipal corporation, or political subdivision. Public road construction does not include the building, repairing, or improving a roadway owned by the state of Washington; this is a retail/wholesale construction activity.

Speculative Building

“Speculative building” refers to the construction of buildings for sale or rental by a person or entity upon real estate owned by that person or entity.

U.S. Government Contracting

“U.S. government contracting” refers to businesses performing construction or improvements to real property of, or for, the United States or a city/county housing authority. It includes construction and repairs to structures, clearing land, and moving earth.

Other Information

Contractors may not use the permit for the following types of transactions:

- Purchase/rental of equipment or tools
- Purchase of supplies that do not become an ingredient or component part of the project (e.g. sandpaper, masking tape, saw blades, etc.)
- Purchase of materials and contract labor for public road construction or U.S. government contracting
- Purchase of all materials and contract labor for speculative building

For detailed information about how taxes apply to construction activities, please refer to the *Construction Industry Guide* at dor.wa.gov.