



BUYERS' RETAIL SALES TAX EXEMPTION CERTIFICATE

Not to be used to make purchases for resale

<i>Vendor/Seller</i> Seattle Housing Authority (SHA)		<i>Date</i> 11/24/09	
<i>Street Address</i> 120 Sixth Ave North/PO Box 19028	<i>City</i> Seattle	<i>State</i> WA	<i>Zip Code</i> 98109

I, the undersigned buyer, certify I am making an exempt purchase for the following reason: (Enter information and/or check applicable box(es))

1. Nonresident:

Place of residence: _____

Type of proof of residence accepted (drivers license, fishing license, etc) _____, including any identification numbers _____, and expiration date _____.

- a. Tangible personal property other than motor vehicles for use outside Washington by a resident of a state, possession, or province of Canada, with a sales tax rate of less than three percent.
- b. Watercraft (Include make, model and serial number of vessel):
 - Registered or documented with the US Coast Guard or state of principal use and will leave Washington waters within 45 days; **or**
 - Buyer is a resident of a foreign country. Purchase is for use outside Washington and will leave Washington waters within 45 days.

Seller's Signature: _____

2. Electric Vehicles:

- a. Batteries for electric vehicles or the purchase of labor and services rendered in respect to installing, repairing, altering, or improving electric vehicle batteries.
- b. Tangible personal property that will become a component of electric vehicle infrastructure or the purchase of or charge made for labor and services rendered in respect to installing, constructing, repairing, or improving electric vehicle infrastructure.

3. Intrastate Air Transport:

- Airplanes for use in providing intrastate air transportation by a commuter air carrier and the sale of repair and related services for these airplanes.

4. Interstate or Foreign Commerce or Commercial Deep Sea Fishing Business:

- a. Motor vehicles, trailers and component parts thereof used to transport persons or property *for hire* in interstate or foreign commerce.
- b. Airplanes, locomotives, railroad cars or watercraft and component parts thereof used in transporting persons or property *for hire*.
- c. Labor and services rendered to construct, repair, clean, alter or improve *for hire* carrier property.
- d. Items for use connected with private or common carriers engaged in air, rail or water in interstate or foreign commerce. (Note: Items consumed in the state are subject to use tax.)
- e. Fuel to be consumed outside of Washington by a vessel primarily engaged in foreign commerce.

Vessel Name: _____

Type of Fuel: _____ Quantity: _____

- f. Watercraft, component parts, labor and services, and/or diesel fuel used in a qualifying commercial deep sea fishing operation.

Registered Vessel Name: _____ Vessel Number: _____

5. Sales to Indians:

- Tangible personal property or services purchased by Indians or Indian tribes when the goods are delivered to or services provided within Indian country.

6. Other:

- a. Prescription items (describe): _____
- b. Machinery and equipment (including labor and services to install) used directly in generating electricity using fuel cells, wind, sun, biomass energy, tidal or wave energy, geothermal resources, anaerobic digestion, technology that converts otherwise lost energy from exhaust, or landfill gas.
- c. Biodiesel blend or E85 motor fuel construction and purchases of machinery and equipment for retail facilities.
- d. Biodiesel blend or E85 motor fuel delivery vehicles and service charges on such vehicles.
- e. Waste vegetable oil used to produce biodiesel fuel for personal use.
- f. Equipment rental and purchase of services for use in motion picture and video production.
- g. Objects of art or cultural value purchased by an artistic or cultural organization.
- h. Animal pharmaceuticals purchased by veterinarians (describe): _____
- i. Computer hardware, peripherals, software and related installation, used by the aerospace industry.
- j. Computer hardware, peripherals, software and related installation, purchased by publishers and printers.
- k. City, County, Tribal, or Inter-Tribal Housing Authorities.
- l. Tangible personal property for use in a noncontiguous state delivered to the usual receiving terminal of the shipper.

Type of Goods Purchased: _____

Point of Delivery: _____ Carrier/Agent: _____

- m. Gases and chemicals used by a manufacturer or processor for hire in the production of semiconductor materials.
- n. Hog fuel used to produce electricity, steam, heat, or biofuel.
- o. Tangible personal property under the weatherization assistance program.
- p. Trail Grooming Services.
- q. Honey bees purchased by an eligible apiarist. Apiarist ID #: _____
- r. Federal credit union purchases.

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 will be required to pay sales or use tax on purchases that do not qualify for an exemption. In addition, I understand that false or erroneous use of this certificate will result in liability for unpaid tax with interest and may result in additional penalties.

Type of entity: Individual Corporation Sole Proprietor Partnership Other (Explain) *Special Purpose District*

Type of Business: Public Housing Tax Registration No.: 91-6000977

Name of Buyer: Alan Hoffer Title: Contract Admin/Buyer II

Signature of Buyer: *Alan Hoffer*

Street Address: 120 Sixth Ave N/PO Bqx 19028

City: Seattle State: WA Zip: 98109

Seller must maintain a copy. Do not send to Department of Revenue.
Each exemption on this form has specific rules (see instructions)



Location 120 Sixth Avenue North, Seattle, WA
Mailing P.O. Box 19028, Seattle, WA 98109-1028
Telephone 206-615-3300
TTY 1-800-833-6388
Website www.seattlehousing.org

January 7, 2010

To: Vendors of the Housing Authority of the City of Seattle

Re: Seattle Housing Authority – Statutory Retail Sales Tax Exemption
Federal Tax ID #91-6000977
Washington State UBI # 601-328-125-000
State Tax Registration Number: 600-200-233

This is to provide you with a written certification that the Seattle Housing Authority (SHA) is a duly organized and legally existing public body corporate and politic and a housing authority under the laws of the State of Washington. As a housing authority created under RCW Chapter 35.82, SHA is exempt from all taxes and special assessments of the city, county, the State of Washington or any other political subdivisions of the State in accordance Section 35.82.210 of the Revised Code of Washington, as amended.

SHA's exemption from the retail sales tax is further provided in the Washington State Administrative Code, Title 458, for the State Department of Revenue. WAC Section 458-20-189 Paragraph (6) on Retail Sales Tax Exemptions states that "... the retail sales tax does not apply to sales to city of county housing authorities which were created under the provisions of the Washington housing authorities' law, chapter 35.82 RCW..." An excerpt from this section and copies of Department of Revenue determination letters are attached for your reference.

If you have questions regarding the application of the retail sales tax exemption to the Seattle Housing Authority, please contact Janet Hayes, our Corporate Controller at (206)615-3581. For invoice payment related questions, please contact our Accounts Payable staff by calling Brenda Mix at (206)615-3421 or Tran Wong at (206)615-3483.

Sincerely,

Shelly Yapp,
Chief Financial Officer

Enclosures

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Commissioners Yusuf Cabdi *Chair* John Littel *Vice Chair*
Sybil Bailey Nora Gibson Juan Martinez Kollin Min Heyward Watson

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