

## Manufacturer's Sales and Use Tax Exemption Certificate For Manufacturing Machinery and Equipment

Тур	e of Certificate				
$\square$ S	Single Use Certificate	A single use certificate must be used ea	ach time an exempt item i	s a purchased.	
☐ E	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 $(7)(c)$ ).			
1. E	Buyer/User UBI/Revenue Tax Registration No.				
		Buyer/User			
				Zip	
the it	tems purchased will be u		ocessing for hire opera	processing for hire activities and that tion. The seller must keep a copy of arn.	
		11) clarifies those qualified to use the nufacturer," "manufacturing," and "		hinery and equipment exemption, and ion."	
Th the	e exemption. Four-year is	nts and institutions, public utilities,	eligible for the exempt	ler public utility tax <i>are not</i> eligible for ion on machinery and equipment used	
	e considered "used directoment must:	tly" in a manufacturing operation of	r research and develop	ement operation, the machinery and	
* * * * * * * * * * * * * * * * * * *	Act upon or interact with an item of tangible personal property; Convey, transport, handle, or temporarily store an item of tangible personal property at the manufacturing site; Control, guide, measure, verify, align, regulate, or test tangible personal property; Provide physical support for or access to tangible personal property; Produce steam or mechanical power for, or lubricate machinery and equipment; Produce another item of tangible personal property for use in the manufacturing operation or research and development operation; Place tangible personal property in the container, package, or wrapping in which the tangible personal property is normally sold or transported; Be integral to research and development as defined in RCW 82.63.010; or Be for repair and replacement parts or repair and cleaning labor for eligible items.			g operation or research and the tangible personal property is	
The s	sales and use tax exempt	ion does not include:			
* *	Building fixtures that			ermanently affixed to and become a , air conditioning, communications,	
	This certificate is given v	with full knowledge of, and subject	to, the legally prescri	bed penalties for fraud and tax	
Auth	orized Agent of Buyer/U	Jser (please print)			
Authorized Signature		Title			

Date