



Application for a Washington State Reseller Permit

RSP/APP

UBI/Tax Registration Number:

I do not have a UBI/Tax Registration Number

Reseller permits are free and are used to make qualifying purchases for resale without paying sales tax. This form must be filled out completely; incomplete applications will be denied. The Department will notify you within 60 days by mail, whether your application is approved or denied. **Do not apply if your permit does not expire within 90 days.**

New

Renew (current permit expires in the next 90 days)

Contact Information

Check this box if your address has changed and write changes below.

Business Name: _____

Address: _____
Street City State Zip

E-mail Address: _____ Phone Number: _____

Business Description

Check if the following applies to you: Indian Business in Indian Country Non-profit

Check the box that describes your primary business activity:

Retail

Wholesale

Service & Other Activities

Manufacturing

Construction

Farming

Description of business activity: _____

Is this activity new to your business? Yes No

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

Construction Contractors and Speculative Builders *(more information on back)*

1. Total the cost of **all materials and contract labor purchased** over the last 24 months for: \$ _____

- Retail/Wholesale Construction
- Speculative Building
- Public Road Construction
- U.S. Government Contracting

(New businesses: estimate costs for the 24 month period the permit will be valid.)

2. Using the total from #1, what percentage of this total is from retail/wholesale construction? _____ %
(New businesses: estimate percentage.)

Check this box if your materials and contract labor costs for Retail/Wholesale construction are less than 25 percent and you are attaching additional information explaining why you need 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 completed application to:

Department of Revenue
Attn: TAA Reseller Permit Team
PO Box 47476
Olympia, WA 98504-7476

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.

Questions

If you have questions or need assistance, please call 1-800-647-7706.

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.