

**\*EXAMPLE ONLY\***

# RESELLER PERMIT

Washington State Department of Revenue  
PO Box 47476 • Olympia, WA 98504-7476 • 1-800-647-7706



STATE OF  
WASHINGTON

Issued to:  
**DO NOT FILL**

Permit Number: **SEND YOUR STATE**  
Effective Date: **ISSUED COPY**  
Expiration Date:

**Business Activities:**

**This permit can be used to purchase:**

- Merchandise and inventory for resale without intervening use
- Ingredients, components, or chemicals used in processing new articles of tangible personal property produced for sale
- Feed, seed, seedlings, fertilizer, and spray materials by a farmer
- Materials and contract labor for retail/wholesale construction
- Items for dual purposes (see Purchases for Dual Purposes on back)

**This permit cannot be used to purchase:**

- Items for personal or household use
- Promotional items or gifts
- Items used in your business that are not resold, such as office supplies, equipment, tools, and equipment rentals
- Materials and contract labor for public road construction or U.S. government contracting (see Definitions on back)
- Materials and contract labor for speculative building

**This permit is no longer valid if the business is closed.**

**The business named on this permit acknowledges:**

- It is solely responsible for all purchases made under this permit
- Misuse of the permit:
  - Subjects the business to a penalty of 50 percent of the tax due, in addition to the tax, interest, and penalties imposed (RCW 82.32.291)
  - May result in this permit being revoked

**Notes (optional):** \_\_\_\_\_  
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**Important:** The Department of Revenue may use information from sellers to verify all purchases made with this permit were qualified.