



# Application for a Washington State Reseller Permit

RSP APP

UBI/Tax Registration Number:

Submit this form to apply for a reseller permit. 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 to the address on record, whether your application is approved or denied.

## Contact Information

Business Name: \_\_\_\_\_

E-mail Address: \_\_\_\_\_ Phone Number: \_\_\_\_\_

## Business Description

Check the box that describes your primary business activity (*choose one only*):

Retail

Wholesale

Service & Other Activities

Manufacturing

Construction

Farming

Description of business activity: \_\_\_\_\_

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

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

Provide the total cost of all materials and contract labor purchased during the last 12 months for Retail/Wholesale Construction activity, Public Road Construction, Speculative Building, and U.S. Government Contracting. (New businesses please estimate material and contract labor costs for the 12 month period the permit will be valid.)

\$ \_\_\_\_\_

What percentage of this total was for materials and contract labor purchased for your Retail/Wholesale construction activity? (New businesses: please estimate.) \_\_\_\_\_%

I have a current L&I contractor number. This number is: \_\_\_\_\_

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  
Taxpayer Account Administration  
PO Box 47476  
Olympia, WA 98504-7476  
Fax: (360) 586-0527

For Department of Revenue Use Only

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## 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](http://dor.wa.gov).

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## Questions

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

For tax assistance, visit [dor.wa.gov](http://dor.wa.gov) or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.