

## Farmers' Certificate for Wholesale Purchases and Sales Tax Exemptions

Effective July 1, 2015 "eligible apiarists" (term defined on page 2) are farmers and may use this form to make tax free purchases of applicable items below.

Marijuana growers and producers cannot use this certificate. Under RCW 82.04.213 marijuana is not an agricultural product therefore persons who grow, raise or produce marijuana are not farmers.

### Type of certificate

Single Use Certificate

A single use certificate must be used each time an exempt item is purchased.

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).

### Wholesale Purchases (see page 3 for explanations)

- Chemical sprays or washes for the post-harvest treatment of fruit.
- Feed, seed, seedlings, fertilizer, spray materials (pesticides), or agents for enhanced pollination.
- Tangible personal property for resale without intervening use.

### Retail Sales Tax Exemptions (check applicable box) (see page 3 for explanations)

- Farm equipment purchased by nonresident farmer.  
Place of residence: \_\_\_\_\_ Proof of residence: \_\_\_\_\_  
Equipment for use in a farming activity (include brand, model, and address of use)  
\_\_\_\_\_
- Livestock for breeding purposes/cattle and dairy cows used to produce an agriculture product.  
Animal type: \_\_\_\_\_ Registered breed association: \_\_\_\_\_  
Animal name or identification number: \_\_\_\_\_
- Animal pharmaceuticals.
- Chicken farming.
  - Propane or natural gas used to heat structures used to house chickens.
  - Bedding materials used to accumulate and facilitate the removal of chicken manure.
  - Poultry used in the production or sale of poultry products.
- Purchases of propane or natural gas by farmers to be used exclusively for distilling mint on a farm.
- Diesel, biodiesel, or aircraft fuel used by a farmer or a horticultural service provider for farmers.
- Agricultural Employee Housing.  
Items purchased: \_\_\_\_\_  
Is the agricultural employee housing being built on agricultural land?  Yes  No  
If yes, please provide parcel number: \_\_\_\_\_
- Livestock Nutrient Management Equipment and Facilities.
- Replacement Parts and Repair Services for Qualifying Farm Machinery and Equipment.
- Anaerobic Digesters and Repair Services.

☞ I, the undersigned buyer, qualify to make the purchases indicated above without payment of retail sales or use tax. I understand that I must keep records to verify the exempt nature of the sale. I understand that misuse of this certificate will result in taxes due, applicable interest, and possible penalties.

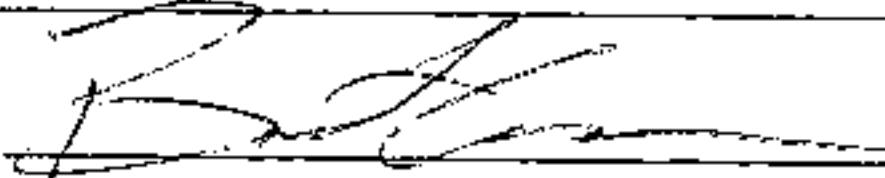
Tax Registration Number (TRA) (if applicable): 20-2181510

Type of Entity     Individual/Sole Proprietor     Corporation     LLC/LLP     Partnership  
 Other (explain) \_\_\_\_\_

Name of Buyer: Brit Ausmanj

Farm Name: Hobart Farms inc

Mailing Address: 28566 Hwy129, Asotin Wa 99402

Authorized Signature: 

Date: 3/5/25

Title: President

Phone Number: (509) 751-6336

A seller who accepts this completed certificate is relieved of the responsibility to collect retail sales or use tax unless the seller fraudulently fails to collect the tax or solicits the purchaser to participate in unlawfully claiming the exemption.

The *Farmers' Certificate for Wholesale Purchases and Sales tax Exemption* does not expire as long as the buyer and the seller have a "recurring business relationship" which means at least one sale transaction within a period of twelve consecutive months. (RCW 82.08.050) If it has more than 12 months since the last sale transaction the seller must obtain a new (updated) form.

***Seller must retain a copy of this certificate.  
Do not send to Department of Revenue.***

#### **Farmer Defined**

A "farmer" is any person engaged in the business of growing, raising, or producing, upon the person's own lands or upon the lands in which the person has a present right of possession, any agricultural product to be sold. It also includes persons growing, raising, or producing honey bee products for sale, or providing bee pollination services, by an eligible apiarist. A "farmer" does not include a person growing, raising, or producing such products for the person's own consumption; a person selling any animal or substance obtained therefrom in connection with the person's business of operating a stockyard or a slaughter or packing house; or a person in respect to the business of taking, cultivating, or raising timber. Reference: RCW 82.04.213 and WAC 458-20-210.

#### **Eligible Apiarist Defined**

An "eligible apiarist" is a person who owns or keeps one or more bee colonies and who grows, raises, or produces honey bee products for sale at wholesale and is required to register under RCW 15.60.021. Reference: RCW 82.04.213

"**Honey bee products**" means queen honey bees, packaged honey bees, honey, pollen, bees wax, propolis, or other substances obtained from honey bees, and does not include manufactured substances or articles. Reference: RCW 82.04.213