



UTILITIES AND TRANSPORTATION COMMISSION

REGISTRATION AND COMPETITIVE CLASSIFICATION OF TELECOMMUNICATION COMPANIES

All telecommunications companies must register with the Utilities and Transportation Commission (UTC) prior to beginning operations in the state of Washington. Refer to RCW 80.36, WAC 480-121, 480-80, and 480-120.

Confidential per WAC 480-07-160

1300 South Evergreen Park Drive SW
PO Box 47250
Olympia, WA 98504-7250

redacted version

Telephone 360-664-1160 / Fax 360-586-1150
TTY 360-586-8203 or 1-800-416-5289
Website: www.wutc.wa.gov

The UTC has a policy of providing equal access to its services. To request this document in alternate formats, please call 360-664-1133.

- Complete the application form.
- Submit these forms via the [Records Center Web portal](#) or e-mail to records@wutc.wa.gov as an electronic attachment. UTC encourages electronic submission of filings.
- UTC will issue a registration certificate with an effective date 30 days from the date the completed application is received and approved.

Include the following:

- Current Balance Sheet Latest Annual Report, if any

Competitive Classification

- Yes No Applicant is subject to effective competition and requests waiver of regulatory requirements outlined in WAC 480-121-063 (1).

Telecommunications Company Information

Company Name: Colville Confederated Tribes d/b/a:
Network LLC
Company Mailing Address:
City/State/Zip:
Web Site Address: www.colvilletribes.com

Unified Business Identification Number (UBI): Applicant is an Indian Nation – see attached LLC
(If you do not know your UBI number or need to request one contact the Department of Licensing at 360-664-1400)

Questions regarding this application should be directed to:

Name: Joseph Isaacs % ISG-Telecom Consultants
Phone Number: 727-738-5553 Fax Number: 727-939-2672 E-mail: isaacs@isg-telecom.com

Mailing Address: 4274 Enfield Ct., Suite 1600
City/State/Zip: Palm Harbor, Florida 34685

Registered Agent (A Washington Agent is required if the company is located outside Washington State):

Name: n/a
Mailing Address:
City/State/Zip:
Phone Number:

Name, address and title of each officer or director (attach additional pages if needed)

Name	Address	Title
Jim Ronyak	19 Methow St. Nespalem, WA 99155	President/Director/Secretary

Regulatory Contact:

Name: Joseph Isaacs % ISG-Telecom Consultants
Mailing Address: 4274 Enfield Court, Suite 1600, Palm Harbor, Florida 34685
Phone Number: 727-738-5553 Fax Number: 7207-939-2672
E-mail: isaacs@isg-telecom.com

Consumer Questions and/or Complaint Contact:

Name: Jim Ronyak
Title: Division Director
Phone Number: (509) 634-2244 Fax Number: (509) 634-2235
E-mail: jim.ronyak@colvilletribes.com

Emergency Contact:

Name: Jim Ronyak
Title: Division Director
Phone Number: 509-634-2244 or 888-881-7684 Fax Number: 509-634-2235
E-mail: jim.ronyak@colvilletribes.com

Telecommunication services that will be provided (check all that apply):

- | | |
|--|---|
| <input checked="" type="checkbox"/> Local Exchange Service (Resale) | <input checked="" type="checkbox"/> Data Services |
| <input type="checkbox"/> Calling Cards | <input type="checkbox"/> Prepaid Calling Cards |
| <input type="checkbox"/> Alternate Operator Services | <input type="checkbox"/> Directory Assistance |
| <input checked="" type="checkbox"/> Long Distance Interlata | <input type="checkbox"/> WATS (800/888) |
| <input checked="" type="checkbox"/> Long Distance Intralata | |
| <input checked="" type="checkbox"/> Other, please specify: Local Exchange Service Facility Based | |

**EMERGENCY
RESOLUTION**

WHEREAS, it is the recommendation of the Management & Budget and Law & Justice Committees to approve the attached certificate of formation of the Colville Confederated Tribes Network LLC (also known as "CCTNet"); to authorize the Chairman or his designee to sign; to file the certificate of formation pursuant to Colville Tribal Code Chapter 7-4, the Colville Limited Liability Act; and to waive any filing fees of the Tribal Secretary.

THEREFORE, BE IT RESOLVED, that we, the Colville Business Council, by authority of Resolution 1991-431 (10 affirmative signatures on this recommendation sheet, an emergency) this 26th day of April, 2012, acting for and in behalf of the Colville Confederated Tribes, Nespelem, Washington, do hereby approve the above recommendation of the Management & Budget Committee and Law & Justice Committee.

The foregoing was duly enacted by the Colville Business Council by a vote of **10 FOR 0 AGAINST 0 ABSTAINED**, under authority contained in Article V, Section 1(a) of the Constitution of the Confederated Tribes of the Colville Reservation, ratified by the Colville Indians on February 26, 1938, and approved by the Commissioner of Indian Affairs in April 19, 1938.

ATTEST:



Michael O. Finley, Chairperson
Colville Business Council

cc: Brian Nissen/Richard SwanSr. Committee Chair
Trisha Jack, CBC Recording Sec.
Debra Wulff, BIA Superintendent
Anna Vargas, Reservation Attorney
David Osenga, Comptroller
Dept. or Program: Melissa Campobasso



10-Sig
2012-223

COLVILLE CONFEDERATED TRIBES

Nespelem, Washington

TO: COLVILLE BUSINESS COUNCIL DATE: April 26, 2012

FROM: Joint - Management & Budget & Law & Justice Committees

SUBJECT: Approve filing certificate of formation of CCTNet LLC

Initiated By: Melissa Campobasso Program: ORA

Committee Recommendations: To approve the attached certificate of formation of the Colville Confederated Tribes Network LLC (also known as "CCTNet"); to authorize the Chairman or his designee to sign; to file the certificate of formation pursuant to Colville Tribal Code Chapter 7-4, the Colville Limited Liability Act; and to waive any filing fees of the Tribal Secretary.

<u>COMMITTEE MEMBERS</u>	<u>VOTE CAST</u>		<u>COMMITTEE MEMBERS</u>	<u>VOTE CAST</u>	
	(YES)	(NO)		(YES)	(NO)
<u>Brian Nissen</u>	X		<u>DuPee</u>	X	
<u>[Signature]</u>	X		<u>[Signature]</u>		
<u>[Signature]</u>	X		<u>Chris Moormeil</u>	X	
<u>[Signature]</u>	X				
<u>[Signature]</u>	X				
<u>[Signature]</u>	X				
<u>[Signature]</u>	X				

Business Council Actions: Seconded by: _____

10 FOR Signed: Brian Nissen
Committee Chairperson

0 NAY Signed: [Signature]
CBC Chairperson

0 ABSTAINED Date Enacted: 4-26-12

Amendments: _____

Emergency (10 Affirmative Signatures) Rationale attached: Filing Timelines

CERTIFICATE OF FORMATION
Of a Limited Liability Company
Under Colville Tribal Code Chapter 7-4
For
Colville Confederated Tribes Network LLC

1. Name

The Confederated Tribes of the Colville Reservation hereby forms a new company to be named the Colville Confederated Tribes Network LLC (also known as "CCTNet") ("LLC").

2. Purpose

The purpose of the LLC is to own and operate a telecommunications system to provide comprehensive telecommunications services to the Confederated Tribes of the Colville Reservation, tribal members, and persons in surrounding communities.

3. Registered Office

The registered office of the LLC is located at 19 Methow Street, Nespelem, WA 99155.

4. Registered Agent

The registered agent of the LLC for service of process is the IT Division Director, P.O. Box 150, 19 Methow Street, Nespelem, WA 99155.

5. Address of the Principal Place of Business

The address of the principal place of business of the LLC is P.O. Box 150, 19 Methow Street, Nespelem, WA 99155.

6. Management

The management of the LLC is vested in Jim Ronyak, IT Division Director, as the interim president and secretary, until such time as new management staff is appointed by the Colville Business Council or a limited liability company agreement is formed for the LLC which provides otherwise.

7. Member

The Colville Business Council is admitted as the sole member of the LLC.

FOR THE CONFEDERATED TRIBES OF THE COLVILLE RESERVATION



Michael O. Finley, Chairman
Colville Business Council

As Secretary of the Colville Business Council, and pursuant to Chapter 7-4 of the Colville Tribal Code, I hereby accept for filing and issue this certificate of formation. I have set my hand and affixed the seal of the Confederated Tribes of the Colville Reservation this 26 day of April, 2012.


Darlene Zacherle, Secretary

CERTIFICATE OF FORMATION
Of a Limited Liability Company
Under Colville Tribal Code Chapter 7-4
For
Colville Confederated Tribes Network LLC

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FOR THE CONFEDERATED TRIBES OF THE COLVILLE RESERVATION



Michael O. Finley, Chairman
Colville Business Council

As Secretary of the Colville Business Council, and pursuant to Chapter 7-4 of the Colville Tribal Code, I hereby accept for filing and issue this certificate of formation. I have set my hand and affixed the seal of the Confederated Tribes of the Colville Reservation this 26 day of April, 2012.



Darlene Zacherle, Secretary





The Confederated Tribes of the Colville Reservation
P.O. Box 150, Nespelcm, WA 99155

(509) 634-2200
FAX: (509) 634-2898



Wednesday, December 01, 2010

RE: Tax Exempt Status TIN# 91-0557683

The Confederated Tribes of the Colville Reservation is a sovereign nation governed by a 14-person board of Colville tribal members officially titled the Colville Business Council.

On February 26, 1938, the United States federal government approved the Confederated Tribes of the Colville Reservation's Constitution. As domestic sovereign nation, the Tribe is not subject to taxation. Please reference the TIN # above.

Warm regards,

David L. Osenga, CPA
Tribal Comptroller



ITG FAQ #2 Answer-Are federally recognized tribes considered organizations to which charitable contributions are tax-deductible?

Congress authorized federally recognized Indian tribes and their political subdivisions to be treated like states for certain specified purposes because tribal governments, like state governments, serve the public within their jurisdictional boundaries, and accordingly, should be permitted to devote their limited resources to that end. A listing of federally recognized tribes and their political subdivisions can be found in [Revenue Procedure 2008-55](#).

Section 7871 of the Internal Revenue Code provides that Indian tribal governments are treated as states for purposes of determining whether and in what amount any contribution or transfer to or for the use of such government is deductible under IRC section 170 (relating to income tax deduction for charitable, etc., contributions and gifts).

Section 170(c)(1) defines a charitable contribution as being a contribution or gift for the use of a State, a possession of the United States, or any political subdivision of any State or possession of the United States, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.

As a result of being an Indian tribe described in IRC section 7871 and being listed in Revenue Procedure 2002-64, a federally recognized tribe and/or its political subdivision is determined by the IRS to be an organization to which contributions may be tax deductible, as provided in IRC section 170.

[Return to List of FAQs](#)

Page Last Reviewed or Updated: July 09, 2010

- Chickasaw Nation, Oklahoma
 Chicken Ranch Rancheria of Me-Wuk Indians of California
 Chippewa-Cree Indians of the Rocky Boy's Reservation, Montana
 Chitimacha Tribe of Louisiana
 Choctaw Nation of Oklahoma
 Citizen Potawatomi Nation, Oklahoma
 Cloverdale Rancheria of Pomo Indians of California
 Cocopah Tribe of Arizona
 Coeur D'Alene Tribe of the Coeur D'Alene Reservation, Idaho
 Cold Springs Rancheria of Mono Indians of California
 Colorado River Indian Tribes of the Colorado River Indian Reservation, Arizona and California
 Comanche Nation, Oklahoma
 Confederated Salish & Kootenai Tribes of the Flathead Reservation, Montana
 Confederated Tribes of the Chehalis Reservation, Washington
 Confederated Tribes of the Colville Reservation, Washington
 Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians of Oregon
 Confederated Tribes of the Goshute Reservation, Nevada and Utah
 Confederated Tribes of the Grand Ronde Community of Oregon
 Confederated Tribes of the Siletz Reservation, Oregon
 Confederated Tribes of the Umatilla Reservation, Oregon
 Confederated Tribes of the Warm Springs Reservation of Oregon
 Confederated Tribes and Bands of the Yakama Nation, Washington
 Coquille Tribe of Oregon
 Cortina Indian Rancheria of Wintun Indians of California
 Coushatta Tribe of Louisiana
 Cow Creek Band of Umpqua Indians of Oregon
 Cowlitz Indian Tribe, Washington
 Coyote Valley Band of Pomo Indians of California
 Crow Tribe of Montana
 Crow Creek Sioux Tribe of the Crow Creek Reservation, South Dakota
 Death Valley Timbi-Sha Shoshone Band of California
 Delaware Nation, Oklahoma
 Dry Creek Rancheria of Pomo Indians of California
 Duckwater Shoshone Tribe of the Duckwater Reservation, Nevada
 Eastern Band of Cherokee Indians of North Carolina
 Eastern Shawnee Tribe of Oklahoma
 Elem Indian Colony of Pomo Indians of the Sulphur Bank Rancheria, California
 Elk Valley Rancheria, California
 Ely Shoshone Tribe of Nevada
 Enterprise Rancheria of Maidu Indians of California
 Ewiiapaayp Band of Kumeyaay Indians, California
 Federated Indians of Graton Rancheria, California
 Flandreau Santee Sioux Tribe of South Dakota
 Forest County Potawatomi Community, Wisconsin
 Fort Belknap Indian Community of the Fort Belknap Reservation of Montana
 Fort Bidwell Indian Community of the Fort Bidwell Reservation of California
 Fort Independence Indian Community of Paiute Indians of the Fort Independence Reservation, California
 Fort McDermitt Paiute and Shoshone Tribes of the Fort McDermitt Indian Reservation, Nevada and Oregon
 Fort McDowell Yavapai Nation, Arizona
 Fort Mojave Indian Tribe of Arizona, California & Nevada
 Fort Sill Apache Tribe of Oklahoma
 Gila River Indian Community of the Gila River Indian Reservation, Arizona
 Grand Traverse Band of Ottawa and Chippewa Indians, Michigan
 Greenville Rancheria of Maidu Indians of California
 Grindstone Indian Rancheria of Wintun-Wailaki Indians of California
 Guidiville Rancheria of California
 Habematolel Pomo of Upper Lake, California (formerly the Upper Lake Band of Pomo Indians of Upper Lake Rancheria of California)
 Hannahville Indian Community, Michigan
 Havasupai Tribe of the Havasupai Reservation, Arizona
 Ho-Chunk Nation of Wisconsin
 Hoh Indian Tribe of the Hoh Indian Reservation, Washington
 Hoopa Valley Tribe, California
 Hopi Tribe of Arizona
 Hopland Band of Pomo Indians of the Hopland Rancheria, California
 Houlton Band of Maliseet Indians of Maine
 Hualapai Indian Tribe of the Hualapai Indian Reservation, Arizona
 Inaja Band of Diegueno Mission Indians of the Inaja and Cosmit Reservation, California
 Ione Band of Miwok Indians of California
 Iowa Tribe of Kansas and Nebraska
 Iowa Tribe of Oklahoma
 Jackson Rancheria of Me-Wuk Indians of California
 Jamestown S'Klallam Tribe of Washington
 Jamul Indian Village of California
 Jena Band of Choctaw Indians, Louisiana
 Jicarilla Apache Nation, New Mexico
 Kaibab Band of Paiute Indians of the Kaibab Indian Reservation, Arizona
 Kalispel Indian Community of the Kalispel Reservation, Washington
 Karuk Tribe of California
 Kasha Band of Pomo Indians of the Stewarts Point Rancheria, California
 Kaw Nation, Oklahoma
 Keweenaw Bay Indian Community, Michigan
 Kialegee Tribal Town, Oklahoma
 Kickapoo Tribe of Indians of the Kickapoo Reservation in Kansas
 Kickapoo Tribe of Oklahoma
 Kickapoo Traditional Tribe of Texas
 Kiowa Indian Tribe of Oklahoma
 Klamath Tribes, Oregon (formerly the Klamath Indian Tribe of Oregon)
 Kootenai Tribe of Idaho
 La Jolla Band of Luiseno Mission Indians of the La Jolla Reservation, California
 La Posta Band of Diegueno Mission Indians of the La Posta Indian Reservation, California
 Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin
 Lac du Flambeau Band of Lake Superior Chippewa Indians of the Lac du Flambeau Reservation of Wisconsin
 Lac Vieux Desert Band of Lake Superior Chippewa Indians, Michigan
 Las Vegas Tribe of Paiute Indians of the Las Vegas Indian Colony, Nevada
 Little River Band of Ottawa Indians, Michigan
 Little Traverse Bay Bands of Odawa Indians, Michigan
 Lower Lake Rancheria, California
 Los Coyotes Band of Cahuilla & Cupeno Indians of the Los Coyotes Reservation, California
 Lovelock Paiute Tribe of the Lovelock Indian Colony, Nevada
 Lower Brule Sioux Tribe of the Lower Brule Reservation, South Dakota
 Lower Elwha Tribal Community of the Lower Elwha Reservation, Washington
 Lower Sioux Indian Community in the State of Minnesota
 Lummi Tribe of the Lummi Reservation, Washington
 Lytton Rancheria of California
 Makah Indian Tribe of the Makah Indian Reservation, Washington
 Manchester Band of Pomo Indians of the Manchester-Point Arena Rancheria, California
 Manzanita Band of Diegueno Mission Indians of the Manzanita Reservation, California
 Mashantucket Pequot Tribe of Connecticut
 Mashpee Wampanoag Tribe, Massachusetts
 Match-e-be-nash-she-wish Band of Pottawatomi Indians of Michigan
 Mechoopda Indian Tribe of Chico Rancheria, California

habitat for the endangered red-cockaded woodpecker and associated wildlife species of concern. Prescribed burning and timber thinning are used to ensure that quality pine habitat is maintained for red-cockaded woodpeckers, neotropical migratory songbirds, and other native wildlife. Hardwood stands provide excellent habitat for neotropical migratory songbirds, turkeys, squirrels, and other woodland wildlife. Open fields, maintained by burning and mowing, provide feeding and nesting areas for many species of birds and mammals. Numerous clear-flowing creeks and beaver ponds provide wetlands for waterfowl and other wildlife.

Public Availability of Comments

Before including your address, phone number, e-mail address, or other personal identifying information in your comment, you should be aware that your entire comment, including your personal identifying information, may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

Authority: This notice is published under the authority of the National Wildlife Refuge System Improvement Act of 1997, Public Law 105-57.

Dated: February 8, 2008.

Cynthia K. Dohner,

Acting Regional Director.

[FR Doc. E8-7000 Filed 4-3-08; 8:45 am]

BILLING CODE 4310-55-P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

Indian Entities Recognized and Eligible To Receive Services From the United States Bureau of Indian Affairs

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: This notice publishes the current list of 562 tribal entities recognized and eligible for funding and services from the Bureau of Indian Affairs by virtue of their status as Indian tribes. The list is updated from the notice published on March 22, 2007 (72 FR 13648).

FOR FURTHER INFORMATION CONTACT: Daisy West, Bureau of Indian Affairs, Division of Tribal Government Services, Mail Stop 4513-MIB, 1849 C Street, NW., Washington, DC 20240. Telephone number: (202) 513-7641.

SUPPLEMENTARY INFORMATION: This notice is published pursuant to Section 104 of the Act of November 2, 1994 (Pub. L. 103-454; 108 Stat. 4791, 4792), and in exercise of authority delegated to the Assistant Secretary—Indian Affairs under 25 U.S.C. 2 and 9 and 209 DM 8.

Published below is a list of federally acknowledged tribes in the contiguous 48 states and in Alaska.

One tribe became recognized since the last publication. The Mashpee Wampanoag Tribe was acknowledged under 25 CFR part 83. The final determination for Federal acknowledgment became effective on May 23, 2007. The list also contains several tribal name changes and corrections. To aid in identifying tribal name changes, the tribe's former name is included with the new tribal name. To aid in identifying corrections, the tribe's previously listed name is included with the tribal name. We will continue to list the tribe's former or previously listed name for several years before dropping the former or previously listed name from the list.

The listed entities are acknowledged to have the immunities and privileges available to other federally acknowledged Indian tribes by virtue of their government-to-government relationship with the United States as well as the responsibilities, powers, limitations, and obligations of such tribes. We have continued the practice of listing the Alaska Native entities separately solely for the purpose of facilitating identification of them and reference to them given the large number of complex Native names.

Dated: March 25, 2008.

Carl J. Artman,

Assistant Secretary—Indian Affairs.

Indian Tribal Entities Within the Contiguous 48 States Recognized and Eligible To Receive Services From the United States Bureau of Indian Affairs

Absentee-Shawnee Tribe of Indians of Oklahoma
 Agua Caliente Band of Cahuilla Indians of the Agua Caliente Indian Reservation, California
 Ak Chin Indian Community of the Maricopa (Ak Chin) Indian Reservation, Arizona
 Alabama-Coushatta Tribes of Texas
 Alabama-Quassarte Tribal Town, Oklahoma
 Alturas Indian Rancheria, California
 Apache Tribe of Oklahoma
 Arapahoe Tribe of the Wind River Reservation, Wyoming
 Aroostook Band of Micmac Indians of Maine
 Assiniboine and Sioux Tribes of the Fort Peck Indian Reservation, Montana

Augustine Band of Cahuilla Indians, California (formerly the Augustine Band of Cahuilla Mission Indians of the Augustine Reservation)
 Bad River Band of the Lake Superior Tribe of Chippewa Indians of the Bad River Reservation, Wisconsin
 Bay Mills Indian Community, Michigan
 Bear River Band of the Rohnerville Rancheria, California
 Berry Creek Rancheria of Maidu Indians of California
 Big Lagoon Rancheria, California
 Big Pine Band of Owens Valley Paiute Shoshone Indians of the Big Pine Reservation, California
 Big Sandy Rancheria of Mono Indians of California
 Big Valley Band of Pomo Indians of the Big Valley Rancheria, California
 Blackfeet Tribe of the Blackfeet Indian Reservation of Montana
 Blue Lake Rancheria, California
 Bridgeport Paiute Indian Colony of California
 Buena Vista Rancheria of Me-Wuk Indians of California
 Burns Paiute Tribe of the Burns Paiute Indian Colony of Oregon
 Cabazon Band of Mission Indians, California
 Cachil DeHe Band of Wintun Indians of the Colusa Indian Community of the Colusa Rancheria, California
 Caddo Nation of Oklahoma
 Cahuilla Band of Mission Indians of the Cahuilla Reservation, California
 Cahto Indian Tribe of the Laytonville Rancheria, California
 California Valley Miwok Tribe, California (formerly the Sheep Ranch Rancheria of Me-Wuk Indians of California)
 Campo Band of Diegueno Mission Indians of the Campo Indian Reservation, California
 Capitan Grande Band of Diegueno Mission Indians of California:
 Barona Group of Capitan Grande Band of Mission Indians of the Barona Reservation, California
 Viejas (Baron Long) Group of Capitan Grande Band of Mission Indians of the Viejas Reservation, California
 Catawba Indian Nation (aka Catawba Tribe of South Carolina)
 Cayuga Nation of New York
 Cedarville Rancheria, California
 Chemehuevi Indian Tribe of the Chemehuevi Reservation, California
 Cher-Ae Heights Indian Community of the Trinidad Rancheria, California
 Cherokee Nation, Oklahoma
 Cheyenne and Arapaho Tribes, Oklahoma (formerly the Cheyenne-Arapaho Tribes of Oklahoma)
 Cheyenne River Sioux Tribe of the Cheyenne River Reservation, South Dakota

- Menominee Indian Tribe of Wisconsin
Mesa Grande Band of Diegueno Mission Indians of the Mesa Grande Reservation, California
- Mescalero Apache Tribe of the Mescalero Reservation, New Mexico
- Miami Tribe of Oklahoma
- Miccosukee Tribe of Indians of Florida
- Middletown Rancheria of Pomo Indians of California
- Minnesota Chippewa Tribe, Minnesota (Six component reservations: Bois Forte Band (Nett Lake); Fond du Lac Band; Grand Portage Band; Leech Lake Band; Mille Lacs Band; White Earth Band)
- Mississippi Band of Choctaw Indians, Mississippi
- Moapa Band of Paiute Indians of the Moapa River Indian Reservation, Nevada
- Modoc Tribe of Oklahoma
- Mohegan Indian Tribe of Connecticut
- Mooretown Rancheria of Maidu Indians of California
- Morongo Band of Cahuilla Mission Indians of the Morongo Reservation, California
- Muckleshoot Indian Tribe of the Muckleshoot Reservation, Washington
- Muscogee (Creek) Nation, Oklahoma
- Narragansett Indian Tribe of Rhode Island
- Navajo Nation, Arizona, New Mexico & Utah
- Nez Perce Tribe, Idaho (previously listed as Nez Perce Tribe of Idaho)
- Nisqually Indian Tribe of the Nisqually Reservation, Washington
- Nooksack Indian Tribe of Washington
- Northern Cheyenne Tribe of the Northern Cheyenne Indian Reservation, Montana
- Northfork Rancheria of Mono Indians of California
- Northwestern Band of Shoshoni Nation of Utah (Washakie)
- Nottawaseppi Huron Band of the Potawatomi, Michigan (formerly the Huron Potawatomi, Inc.)
- Oglala Sioux Tribe of the Pine Ridge Reservation, South Dakota
- Ohkay Owingeh, New Mexico (formerly the Pueblo of San Juan)
- Omaha Tribe of Nebraska
- Oneida Nation of New York
- Oneida Tribe of Indians of Wisconsin
- Onondaga Nation of New York
- Osage Nation, Oklahoma (formerly the Osage Tribe)
- Ottawa Tribe of Oklahoma
- Otoe-Missouria Tribe of Indians, Oklahoma
- Paiute Indian Tribe of Utah (Cedar City Band of Paiutes, Kanosh Band of Paiutes, Koosharem Band of Paiutes, Indian Peaks Band of Paiutes, and Shivwits Band of Paiutes)
- Paiute-Shoshone Indians of the Bishop Community of the Bishop Colony, California
- Paiute-Shoshone Tribe of the Fallon Reservation and Colony, Nevada
- Paiute-Shoshone Indians of the Lone Pine Community of the Lone Pine Reservation, California
- Pala Band of Luiseno Mission Indians of the Pala Reservation, California
- Pascua Yaqui Tribe of Arizona
- Paskenta Band of Nomlaki Indians of California
- Passamaquoddy Tribe of Maine
- Pauma Band of Luiseno Mission Indians of the Pauma & Yuima Reservation, California
- Pawnee Nation of Oklahoma
- Pechanga Band of Luiseno Mission Indians of the Pechanga Reservation, California
- Penobscot Tribe of Maine
- Peoria Tribe of Indians of Oklahoma
- Picayune Rancheria of Chukchansi Indians of California
- Pinoleville Pomo Nation, California (formerly the Pinoleville Rancheria of Pomo Indians of California)
- Pit River Tribe, California (includes XL Ranch, Big Bend, Likely, Lookout, Montgomery Creek and Roaring Creek Rancherias)
- Poarch Band of Creek Indians of Alabama
- Pokagon Band of Potawatomi Indians, Michigan and Indiana
- Ponca Tribe of Indians of Oklahoma
- Ponca Tribe of Nebraska
- Port Gamble Indian Community of the Port Gamble Reservation, Washington
- Potter Valley Tribe, California (formerly the Potter Valley Rancheria of Pomo Indians of California)
- Prairie Band of Potawatomi Nation, Kansas
- Prairie Island Indian Community in the State of Minnesota
- Pueblo of Acoma, New Mexico
- Pueblo of Cochiti, New Mexico
- Pueblo of Jemez, New Mexico
- Pueblo of Isleta, New Mexico
- Pueblo of Laguna, New Mexico
- Pueblo of Nambe, New Mexico
- Pueblo of Picuris, New Mexico
- Pueblo of Pojoaque, New Mexico
- Pueblo of San Felipe, New Mexico
- Pueblo of San Ildefonso, New Mexico
- Pueblo of Sandia, New Mexico
- Pueblo of Santa Ana, New Mexico
- Pueblo of Santa Clara, New Mexico
- Pueblo of Santo Domingo, New Mexico
- Pueblo of Taos, New Mexico
- Pueblo of Tesuque, New Mexico
- Pueblo of Zia, New Mexico
- Puyallup Tribe of the Puyallup Reservation, Washington
- Pyramid Lake Paiute Tribe of the Pyramid Lake Reservation, Nevada
- Quapaw Tribe of Indians, Oklahoma
- Quartz Valley Indian Community of the Quartz Valley Reservation of California
- Quechan Tribe of the Fort Yuma Indian Reservation, California & Arizona
- Quileute Tribe of the Quileute Reservation, Washington
- Quinault Tribe of the Quinault Reservation, Washington
- Ramona Band or Village of Cahuilla Mission Indians of California
- Red Cliff Band of Lake Superior Chippewa Indians of Wisconsin
- Red Lake Band of Chippewa Indians, Minnesota
- Redding Rancheria, California
- Redwood Valley Rancheria of Pomo Indians of California
- Reno-Sparks Indian Colony, Nevada
- Resighini Rancheria, California
- Rincon Band of Luiseno Mission Indians of the Rincon Reservation, California
- Robinson Rancheria of Pomo Indians of California
- Rosebud Sioux Tribe of the Rosebud Indian Reservation, South Dakota
- Round Valley Indian Tribes of the Round Valley Reservation, California
- Rumsey Indian Rancheria of Wintun Indians of California
- Sac & Fox Tribe of the Mississippi in Iowa
- Sac & Fox Nation of Missouri in Kansas and Nebraska
- Sac & Fox Nation, Oklahoma
- Saginaw Chippewa Indian Tribe of Michigan
- St. Croix Chippewa Indians of Wisconsin
- Saint Regis Mohawk Tribe, New York (formerly the St. Regis Band of Mohawk Indians of New York)
- Salt River Pima-Maricopa Indian Community of the Salt River Reservation, Arizona
- Samish Indian Tribe, Washington
- San Carlos Apache Tribe of the San Carlos Reservation, Arizona
- San Juan Southern Paiute Tribe of Arizona
- San Manual Band of Serrano Mission Indians of the San Manual Reservation, California
- San Pasqual Band of Diegueno Mission Indians of California
- Santa Rosa Indian Community of the Santa Rosa Rancheria, California
- Santa Rosa Band of Cahuilla Indians, California (formerly the Santa Rosa Band of Cahuilla Mission Indians of the Santa Rosa Reservation)
- Santa Ynez Band of Chumash Mission Indians of the Santa Ynez Reservation, California
- Santa Ysabel Band of Diegueno Mission Indians of the Santa Ysabel Reservation, California

- Santee Sioux Nation, Nebraska
 Sauk-Suiattle Indian Tribe of Washington
 Sault Ste. Marie Tribe of Chippewa Indians of Michigan
 Scotts Valley Band of Pomo Indians of California
 Seminole Nation of Oklahoma
 Seminole Tribe of Florida (Dania, Big Cypress, Brighton, Hollywood & Tampa Reservations)
 Seneca Nation of New York
 Seneca-Cayuga Tribe of Oklahoma
 Shakopee Mdewakanton Sioux Community of Minnesota
 Shawnee Tribe, Oklahoma
 Sherwood Valley Rancheria of Pomo Indians of California
 Shingle Springs Band of Miwok Indians, Shingle Springs Rancheria (Verona Tract), California
 Shoalwater Bay Tribe of the Shoalwater Bay Indian Reservation, Washington
 Shoshone Tribe of the Wind River Reservation, Wyoming
 Shoshone-Bannock Tribes of the Fort Hall Reservation of Idaho
 Shoshone-Paiute Tribes of the Duck Valley Reservation, Nevada
 Sisseton-Wahpeton Oyate of the Lake Traverse Reservation, South Dakota
 Skokomish Indian Tribe of the Skokomish Reservation, Washington
 Skull Valley Band of Goshute Indians of Utah
 Smith River Rancheria, California
 Snoqualmie Tribe, Washington
 Soboba Band of Luiseno Indians, California
 Sokaogon Chippewa Community, Wisconsin
 Southern Ute Indian Tribe of the Southern Ute Reservation, Colorado
 Spirit Lake Tribe, North Dakota
 Spokane Tribe of the Spokane Reservation, Washington
 Squaxin Island Tribe of the Squaxin Island Reservation, Washington
 Standing Rock Sioux Tribe of North & South Dakota
 Stockbridge Munsee Community, Wisconsin
 Stillaguamish Tribe of Washington
 Summit Lake Paiute Tribe of Nevada
 Suquamish Indian Tribe of the Port Madison Reservation, Washington
 Susanville Indian Rancheria, California
 Swinomish Indians of the Swinomish Reservation, Washington
 Sycuan Band of the Kumeyaay Nation (formerly the Sycuan Band of Diegueno Mission Indians of California)
 Table Mountain Rancheria of California
 Te-Moak Tribe of Western Shoshone Indians of Nevada (Four constituent bands: Battle Mountain Band; Elko Band; South Fork Band and Wells Band)
 Thlopthlocco Tribal Town, Oklahoma
 Three Affiliated Tribes of the Fort Berthold Reservation, North Dakota
 Tohono O'odham Nation of Arizona
 Tonawanda Band of Seneca Indians of New York
 Tonkawa Tribe of Indians of Oklahoma
 Tonto Apache Tribe of Arizona
 Torres Martinez Desert Cahuilla Indians, California (formerly the Torres-Martinez Band of Cahuilla Mission Indians of California)
 Tule River Indian Tribe of the Tule River Reservation, California
 Tulalip Tribes of the Tulalip Reservation, Washington
 Tunica-Biloxi Indian Tribe of Louisiana
 Tuolumne Band of Me-Wuk Indians of the Tuolumne Rancheria of California
 Turtle Mountain Band of Chippewa Indians of North Dakota
 Tuscarora Nation of New York
 Twenty-Nine Palms Band of Mission Indians of California
 United Auburn Indian Community of the Auburn Rancheria of California
 United Keetoowah Band of Cherokee Indians in Oklahoma
 Upper Sioux Community, Minnesota
 Upper Skagit Indian Tribe of Washington
 Ute Indian Tribe of the Uintah & Ouray Reservation, Utah
 Ute Mountain Tribe of the Ute Mountain Reservation, Colorado, New Mexico & Utah
 Utu Utu Gwaitu Paiute Tribe of the Benton Paiute Reservation, California
 Walker River Paiute Tribe of the Walker River Reservation, Nevada
 Wampanoag Tribe of Gay Head (Aquinnah) of Massachusetts
 Washoe Tribe of Nevada & California (Carson Colony, Dresslerville Colony, Woodfords Community, Stewart Community, & Washoe Ranches)
 White Mountain Apache Tribe of the Fort Apache Reservation, Arizona
 Wichita and Affiliated Tribes (Wichita, Keechi, Waco & Tawakonie), Oklahoma
 Winnebago Tribe of Nebraska
 Winnemucca Indian Colony of Nevada
 Wiyot Tribe, California (formerly the Table Bluff Reservation—Wiyot Tribe)
 Wyandotte Nation, Oklahoma
 Yankton Sioux Tribe of South Dakota
 Yavapai-Apache Nation of the Camp Verde Indian Reservation, Arizona
 Yavapai-Prescott Tribe of the Yavapai Reservation, Arizona
 Yerington Paiute Tribe of the Yerington Colony & Campbell Ranch, Nevada
 Yomba Shoshone Tribe of the Yomba Reservation, Nevada
 Ysleta Del Sur Pueblo of Texas
 Yurok Tribe of the Yurok Reservation, California
 Zuni Tribe of the Zuni Reservation, New Mexico
- Native Entities Within the State of Alaska Recognized and Eligible To Receive Services From the United States Bureau of Indian Affairs**
- Native Village of Afognak (formerly the Village of Afognak)
 Agdaagux Tribe of King Cove
 Native Village of Akhiok
 Akiachak Native Community
 Akiak Native Community
 Native Village of Akutan
 Village of Alakanuk
 Alatna Village
 Native Village of Aleknagik
 Algaaciq Native Village (St. Mary's)
 Allakaket Village
 Native Village of Ambler
 Village of Anaktuvuk Pass
 Yupiit of Andreafski
 Angoon Community Association
 Village of Aniak
 Anvik Village
 Arctic Village (See Native Village of Venetie Tribal Government)
 Asa'carsarmiut Tribe
 Native Village of Atka
 Village of Atmautluak
 Atkasuk Village (Atkasook)
 Native Village of Barrow Inupiat Traditional Government
 Beaver Village
 Native Village of Belkofski
 Village of Bill Moore's Slough
 Birch Creek Tribe
 Native Village of Brevig Mission
 Native Village of Buckland
 Native Village of Cantwell
 Native Village of Chenega (aka Chanega)
 Chalkyitsik Village
 Cheesh-Na Tribe (formerly the Native Village of Chistochina)
 Village of Chefornak
 Chevak Native Village
 Chickaloon Native Village
 Chignik Bay Tribal Council (formerly the Native Village of Chignik)
 Native Village of Chignik Lagoon
 Chignik Lake Village
 Chilkat Indian Village (Klukwan)
 Chilkoot Indian Association (Haines)
 Chinik Eskimo Community (Golovin)
 Native Village of Chitina
 Native Village of Chuathbaluk (Russian Mission, Kuskokwim)
 Chuloonawick Native Village
 Circle Native Community
 Village of Clarks Point
 Native Village of Council
 Craig Community Association
 Village of Crooked Creek
 Curyung Tribal Council

- Native Village of Deering
Native Village of Diomedes (aka Inalik)
Village of Dot Lake
Douglas Indian Association
Native Village of Eagle
Native Village of Eek
Egegik Village
Eklutna Native Village
Native Village of Ekuk
Ekwook Village
Native Village of Elim
Emmonak Village
Evansville Village (aka Bettles Field)
Native Village of Eyak (Cordova)
Native Village of False Pass
Native Village of Fort Yukon
Native Village of Gakona
Galena Village (aka Loudon Village)
Native Village of Gambell
Native Village of Georgetown
Native Village of Goodnews Bay
Organized Village of Grayling (aka Holikachuk)
Gulkana Village
Native Village of Hamilton
Healy Lake Village
Holy Cross Village
Hoonah Indian Association
Native Village of Hooper Bay
Hughes Village
Huslia Village
Hydaburg Cooperative Association
Igiugig Village
Village of Iliamna
Inupiat Community of the Arctic Slope
Iqurmit Traditional Council (formerly the Native Village of Russian Mission)
Ivanoff Bay Village
Kaguyak Village
Organized Village of Kake
Kaktovik Village (aka Barter Island)
Village of Kalskag
Village of Kaltag
Native Village of Kanatak
Native Village of Karluk
Organized Village of Kasaan
Kasigluk Traditional Elders Council (formerly the Native Village of Kasigluk)
Kenaitze Indian Tribe
Ketchikan Indian Corporation
Native Village of Kiana
King Island Native Community
King Salmon Tribe
Native Village of Kipnuk
Native Village of Kivalina
Klawock Cooperative Association
Native Village of Kluti Kaah (aka Copper Center)
Knik Tribe
Native Village of Kobuk
Kokhanok Village
Native Village of Kongiganak
Village of Kotlik
Native Village of Kotzebue
Native Village of Koyuk
Koyukuk Native Village
Organized Village of Kwethluk
Native Village of Kwigillingok
Native Village of Kwinhagak (aka Quinhagak)
Native Village of Larsen Bay
Levelock Village
Lesnoi Village (aka Woody Island)
Lime Village
Village of Lower Kalskag
Manley Hot Springs Village
Manokotak Village
Native Village of Marshall (aka Fortuna Ledge)
Native Village of Mary's Igloo
McGrath Native Village
Native Village of Mekoryuk
Mentasta Traditional Council
Metlakatla Indian Community, Annette Island Reserve
Native Village of Minto
Naknek Native Village
Native Village of Nanwalek (aka English Bay)
Native Village of Napaimute
Native Village of Napakiak
Native Village of Napaskiak
Native Village of Nelson Lagoon
Nenana Native Association
New Koliganek Village Council
New Stuyahok Village
Newhalen Village
Newtok Village
Native Village of Nightmute
Nikolai Village
Native Village of Nikolski
Ninilchik Village
Native Village of Noatak
Nome Eskimo Community
Nondalton Village
Noorvik Native Community
Northway Village
Native Village of Nuiqsut (aka Nooiksut)
Nulato Village
Nunakauyarmiut Tribe (formerly the Native Village of Toksook Bay)
Native Village of Nunam Iqua (formerly the Native Village of Sheldon's Point)
Native Village of Nunapitchuk
Village of Ohogamiut
Village of Old Harbor
Orutsararmiut Native Village (aka Bethel)
Oscarville Traditional Village
Native Village of Ouzinkie
Native Village of Paimiut
Pauloff Harbor Village
Pedro Bay Village
Native Village of Perryville
Petersburg Indian Association
Native Village of Pilot Point
Pilot Station Traditional Village
Native Village of Pitka's Point
Platinum Traditional Village
Native Village of Point Hope
Native Village of Point Lay
Native Village of Port Graham
Native Village of Port Heiden
Native Village of Port Lions
Portage Creek Village (aka Ohgsenakale)
Pribilof Islands Aleut Communities of St. Paul & St. George Islands
Qagan Tayagungin Tribe of Sand Point Village
Qawalangin Tribe of Unalaska
Rampart Village
Village of Red Devil
Native Village of Ruby
Saint George Island (See Pribilof Islands Aleut Communities of St. Paul & St. George Islands)
Native Village of Saint Michael
Saint Paul Island (See Pribilof Islands Aleut Communities of St. Paul & St. George Islands)
Village of Salamatoff
Native Village of Savoonga
Organized Village of Saxman
Native Village of Scammon Bay
Native Village of Selawik
Seldovia Village Tribe
Shageluk Native Village
Native Village of Shaktoolik
Native Village of Shishmaref
Native Village of Shungnak
Sitka Tribe of Alaska
Skagway Village
Village of Sleetmute
Village of Solomon
South Naknek Village
Stebbins Community Association
Native Village of Stevens
Village of Stony River
Sun'aq Tribe of Kodiak (formerly the Shoonaq' Tribe of Kodiak)
Takotna Village
Native Village of Tanacross
Native Village of Tanana
Native Village of Tatitlek
Native Village of Tazlina
Telida Village
Native Village of Teller
Native Village of Tetlin
Central Council of the Tlingit & Haida Indian Tribes
Traditional Village of Togiak
Tuluksak Native Community
Native Village of Tuntutuliak
Native Village of Tununak
Twin Hills Village
Native Village of Tyonek
Ugashik Village
Umkumiute Native Village
Native Village of Unalakleet
Native Village of Unga
Village of Venetie (See Native Village of Venetie Tribal Government)
Native Village of Venetie Tribal Government (Arctic Village and Village of Venetie)
Village of Wainwright
Native Village of Wales
Native Village of White Mountain
Wrangell Cooperative Association
Yakutat Tlingit Tribe

INSTRUCTIONS

Buyers must ensure entitlement to the exemption before using this Certificate. For information regarding exemptions, contact Washington State Department of Revenue Taxpayer Information Center at (360) 705-6705 or 1-800-647-7706 or visit the Department's web site at: dor.wa.gov.

Lines 1a and 1b apply to machinery and equipment for use directly in a manufacturing, processing for hire or research and development activity as outlined in RCW 82.08.02565. This exemption **does not** apply to: consumable items, nonpowered hand tools, property with a useful life of less than one year, or building fixtures that are not integral to the manufacturing operation. Certain repair or replacement parts are also exempt. Reference: RCW 82.08.02565 and WAC 458-20-13601.

Line 2a applies to machinery, implements, repair parts and labor purchased in this state by a nonresident for use in conducting a farming activity outside the state. The equipment must be transported outside the state immediately upon purchase. **Seller must examine and record buyer's proof of residency.** See WAC 458-20-239 for acceptable proof of residency. Reference: RCW 82.08.0268 and WAC 458-20-239.

Line 2b applies to watercraft purchased by a nonresident for use outside Washington when delivery takes place in Washington. The buyer must provide proof of residency (picture ID) and check the applicable box. By checking the box, the buyer certifies that the vessel will leave Washington State waters within forty-five days. Sellers must examine and document the proof of residency provided by the buyer. **Seller must sign the form.** By signing the form, the seller certifies that the seller has examined and listed the buyer's proof of residency. See WAC 458-20-238 for acceptable proof of residency for corporations, partnerships and limited liability companies. Reference: RCW 82.08.0266, RCW 82.08.02665, and WAC 458-20-238.

Line 2c applies to purchases of tangible personal property other than motor vehicles and that mentioned on lines 2a, b, and c for use outside Washington by a resident of a state, possession, or province of Canada with a sales tax rate of less than three percent (e.g. Oregon, Alaska). Reference: RCW 82.08.0273, WAC 458-20-193 (6)(b) and ETA 2014.08.193.

NOTE: *Sales of motor vehicles are not covered by this certificate; please refer to RCW 82.08.0264 and WAC 458-20-177 for certificate and exemption information.*

Line 3a applies to the purchase of motor vehicles, or trailers by a business operating or contracting to operate for the holder of a carrier permit issued by the Interstate Commerce Commission. The exemption also applies to component parts and repairs of such carrier property including labor and services rendered in the course of constructing, repairing, cleaning, altering or improving the same. The buyer must attach a list stating make, model, year, serial number, motor number and ICC permit number. Reference: RCW 82.08.0263 and WAC 458-20-174.

Line 3b applies to the purchase of airplanes, locomotives, railroad cars, or watercraft for use in conducting interstate or foreign commerce by transporting therein or therewith persons or property **for hire**. The exemption also applies to component parts of such carrier property. Reference: RCW 82.08.0262 and WAC 458-20-175.

Line 3c applies to charges for labor and services rendered in the course of constructing, repairing, cleaning, altering or improving carrier property when carrier property is used **for hire**. Reference: RCW 82.08.0262 and WAC 458-20-175.

Line 3d applies to purchases of durable goods or consumables, other than those mentioned in line 3b, for use in connection with interstate or foreign commerce by such businesses. The goods must be for exclusive use while engaged in transporting persons or property in interstate or foreign commerce. The exemption **does not** apply to charges for labor or services in regard to the installing, repairing, cleaning or altering of such property. Although exempt from retail sales tax, materials are subject to use tax if consumed in Washington. Unregistered businesses must attach a list stating the description and quantity of items that will be consumed in Washington and pay use tax to the seller. Reference: RCW 82.08.0261 and WAC 458-20-175.

Line 3e applies to fuel consumed outside the territorial waters of the United States by vessels used primarily in foreign commerce. Buyers must list the vessel name, type of fuel and quantity. Reference: RCW 82.08.0261 and WAC 458-20-175.

Line 3f applies to the purchase of vessels, component parts, or repairs by persons engaged in commercial deep sea fishing operations outside the territorial waters of the state of Washington. The exemption also applies to the purchase of diesel fuel used in commercial deep or commercial passenger fishing operations when annual gross receipts therefrom are at least five thousand dollars. Reference: RCW 82.08.0262, RCW 82.08.0298, and WAC 458-20-176.

Line 4a applies to the purchase of tangible personal property or services by an Indian or Indian tribe. The goods or services must be delivered to, or performed on the reservation. The purchaser must present a tribal membership card, a treaty fishing card, a certificate of enrollment, or a letter from a tribal official. Sellers must document the buyer's name, dollar amount of purchase, tribal affiliation and reservation where delivery is made. Reference: RCW 82.08.0254 and WAC 458-20-192.

Line 4b applies to the purchase of consumable supplies, equipment rentals or services by a prime contractor hired by an Indian tribe to perform construction in Indian Country where the goods or services are delivered to, or performed on the reservation. The purchaser must present a construction contract with the tribe or a letter from a tribal official evidencing that they are working directly with the Tribe. Sellers must document the buyer's name, dollar amount of purchase, and reservation where delivery is made. Reference: RCW 82.08.0254 and WAC 458-20-192.

Line 5a applies to the purchase by a medical practitioner, chiropractor, nursing home, or hospital of items to be prescribed and used for the treatment of illness or ailments of human beings. To qualify, certain of these items must be prescribed. Reference: WAC 458-20-18801.

Line 5b applies to the purchases of qualifying machinery and equipment (and charges for labor and services to install) used directly in generating electricity using wind, solar energy, or landfill gas as the principal source of power at a facility capable of generating not less than two hundred watts of electricity. Effective July 1, 2001, the exemption includes purchases of fuel cells used in generating electricity. Reference: RCW 82.08.02567 and WAC 458-20-263.

Line 5c applies to the purchase of machinery and equipment and the construction of facilities used directly for the retail sale of biodiesel fuel blend, E85 motor fuel, and wood biomass fuel blend. Reference: RCW 82.08.955 and RCW 82.08.960.

Line 5d applies to the purchase of fuel delivery vehicles and labor and service charges related to such vehicles provided 75% of the fuel distributed by them is biodiesel fuel blend, alcohol fuel blend, and wood biomass fuel blend. Reference: RCW 82.08.955 and RCW 82.08.960.

Line 5e applies to the rental of production equipment and the purchase of production services by motion picture and video production companies. Reference: RCW 82.08.0315 and Motion Picture-Video Production Special Notice, available from the Department.

Line 5f applies to the purchase of objects of art or cultural value and items used in the creation of such objects, or in displaying art objects or presenting artistic or cultural exhibitions or performances by artistic or cultural organizations. Reference: RCW 82.08.031 and WAC 458-20-249.

Line 5g applies to the purchase of livestock for breeding purposes. "Livestock" is defined in RCW 16.36.005. The animal must be registered in a nationally recognized breed association. Reference: RCW 82.08.0259 and WAC 458-20-210.

Line 5h applies to the purchase of animal pharmaceuticals by veterinarians or farmers for the purposes of administering to an animal raised for sale by a farmer. Animal pharmaceuticals must be approved by the United States Food and Drug Administration or the United States Department of Agriculture. Reference: RCW 82.08.880.

Line 5i applies to the purchase of computer hardware, peripherals, and software, and related installation, not otherwise eligible for the M&E exemption, used primarily in development, design, and engineering of aerospace products or in providing aerospace services. Reference: RCW 82.08.975.

Line 5j applies to the purchase of computer hardware, peripherals, digital cameras, software, and related installation not otherwise eligible for the M&E exemption that is used primarily in the printing or publishing of printed materials. The exemption includes repairs and replacement parts. Reference: RCW 82.08.806.

Line 5k applies to all retail purchases of goods and services by City, County, Tribal, or Inter-Tribal Housing Authorities. Reference: RCW 35.82.210.

Line 5l applies to the purchase of goods for use in a state, territory or possession of the United States which is not contiguous to any other state such as Alaska, Hawaii, Guam, and American Samoa. For the exemption to apply, the seller must deliver the goods to the usual receiving terminal of the for-hire carrier selected to transport the goods. Reference: RCW 82.08.0269 and WAC 458-20-193 (6)(c).

Line 5m applies to the sales of gases and chemicals used by a manufacturer or processor for hire in the production of semiconductor materials. Limited to gases and chemicals used to grow the product, deposit or grow permanent or sacrificial layers on the product, to etch or remove material from the product, to anneal the product, to immerse the product, to clean the product, and other uses where the gases and chemicals come into direct contact with the product during the production process, or gases and chemicals used to clean the chambers and other like equipment in which processing takes place. Reference: RCW 82.08.9651.

Line 5n applies to the purchase of OG-300 rated solar water heating systems, OG-100 rated solar water heating collectors, solar heat exchanges, or differential solar controllers, including repair and replacement parts and charges for labor and services to install, repair, clean, alter, or improve equipment. Reference: RCW 82.08.835.

Line 5o applies to purchases of tangible personal property used in the weatherization of residences under the weatherization assistance program. The tangible personal property must become a component part of the residence. Reference: ESHB 2847 (chapter 92, Laws of 2008).

Line 5p applies to purchases of waste vegetable oil from restaurants and food processors to produce biodiesel fuel for personal use. The exemption does not apply to persons that are engaged in selling biodiesel fuel at wholesale or retail. Reference: House Bill 3188, (chapter 237, Laws of 2008).

Line 5q applies to the purchases of trail grooming services by the state of Washington and nonprofit corporations organized under chapter 24.03 RCW. Trail grooming activities include snow compacting, snow redistribution, or snow removal on state or privately-owned trails. Reference: SB 6375.

Line 5r applies to the purchase of all honey bees purchased by an eligible apiarist. An eligible apiarist is a person who: owns or keeps one or more bee colonies; grows, raises, or produces honey bee products for sale at wholesale; and registers their hives/colonies with the WA State Department of Agriculture as required by RCW 15.60.021. Reference: SSSB 6468.

Line 5s applies to the purchase of goods and retail services by federally chartered credit unions. Federal credit unions are exempt from state and local consumer taxes under federal law, such as sales tax, lodging taxes and rental car tax. To be exempt, the federal credit union must pay for goods and services directly, such as by a check written on the federal credit union or a credit card issued to the federal credit union. Sellers should keep a copy of the check or credit card used for payment to substantiate the exempt nature of the sale. Reference: Det. No. 92-239, 17 WTD 32 (1998).

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

*Attachments beyond this point are
confidential per WAC 480-07-160*

**CONFEDERATED TRIBES OF
THE COLVILLE RESERVATION**

**Basic Financial Statements
and Independent
Auditors' Reports**

September 30, 2010

