



UNIVERSITY OF WASHINGTON

PAYABLES ADMINISTRATION

3917 UNIVERSITY WAY NE SEATTLE, WA 98105-6613

(206) 616-9021 or FAX (206) 685-8015

November 4, 2004

To Whom It May Concern:

You recently inquired about the tax status of the University of Washington or requested a current resale certificate for your files. We assume from your inquiry that you are registered with the State of Washington to do business in this state and are liable for the collection of Washington State Sales Tax.

Because the operations of the University are very diverse, and we have more than one department placing orders for goods and services, **we are unable to provide you with a blanket resale certificate** to cover all of our purchases. Except for orders placed by the Materials Management Department of the University of Washington Medical Center (UWMC), you should include sales tax on all invoices unless the items ordered:

- are indicated as being purchased for resale,
- are indicated as being purchased for use in doctor prescribed treatment of medical patients,
- are indicated as being delivered (shipped) directly to an out-of-state address,
- or are otherwise specifically exempt from sales tax by the Revised Code of Washington.

If a department of the University of Washington (except University of Washington Medical Center known as UWMC) is purchasing for resale or for use in doctor prescribed treatment, you will be provided with the appropriate certificate to exempt application of sales tax, either as a clause in our written purchase order or by a separate certificate citing the specific purchase order number to which the certificate applies. The certificates will be issued in accordance with Washington Administrative Code as follows:

- 458-20-102 for resale items
- 458-20-18801 for items used in doctor prescribed treatment

For orders of goods and services placed by the Materials Management Section of the UWMC, you should send a separate request for sales tax status to the UWMC Accounting Office, Attn: Financial Systems Manager, 1959 NE Pacific Street, Box 359105, Seattle, WA 98195-9105. The telephone number for inquiries regarding sales tax application on their orders is (206) 598-4184.

Sincerely,

Pramilla Chand
Assistant Director