



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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**This ETA is cancelled effective February 2, 2009 and reissued under the 3000 series.
See ETA 3001 for a cross-reference to the new series.**

RETAIL SALES TAX ON TELEPHONE SERVICES SOLD TO INDIANS

Issued: April 15, 1992

This Excise Tax Bulletin provides a method for application by Indians or Indian tribes for the exemption from retail sales tax of purchases of telephone services by Indians and Indian tribes within an Indian reservation. This is not a change in tax interpretation.

Indian tribes and enrolled Indians living on the reservation in which they are enrolled are not subject to payment of retail sales tax upon purchases of tangible personal property or services, including telephone services, delivered to them within the reservation. (See WAC 458-20-192.) Also exempt are telephone services purchased by Indian businesses operated by Indians within reservations in which they are an enrolled member. An exemption statement may be submitted to the telephone service provider by an individual Indian, or, a consolidated tribal statement may be provided by the Indian tribes for enrolled tribal members entitled to the exemption. Alternative sample forms are provided below. An exemption statement is required to be updated or renewed only upon a change of address or location of the Indian, and, in the case of a tribal exemption, need only reflect additions and/or deletions. Telephone service providers may accept as conclusive evidence of entitlement to retail sales tax exemption a statement in substantially the forms shown below. Telephone service providers must retain this statement as part of their records for a period of five years after the last exempt sale to the customer shown on the statement.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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STATEMENT OF EXEMPTION FROM RETAIL SALES TAX
FOR PURCHASES OF TELEPHONE SERVICES BY AN INDIVIDUAL INDIAN

I certify that I am an enrolled Indian of the _____ Tribe living or doing business within the reservation in which I am enrolled and that the address and telephone number shown are within the reservation in which I am an enrolled member.

NAME OF ENROLLED TRIBAL MEMBER _____

Telephone Number of Member _____

Address of Member _____

Signature of member. _____

STATEMENT OF EXEMPTION FROM RETAIL SALES TAX
PURCHASES OF TELEPHONE SERVICES BY TRIBAL MEMBERS

I certify that the following individuals are enrolled members of the _____ Tribe living or doing business within the reservation in which they are enrolled and that the addresses and telephone numbers shown are within the reservation in which they are enrolled members.

NAME OF ENROLLED MEMBER _____

TELEPHONE NUMBER _____

ADDRESS _____

Signature of Tribal Official
Providing Information _____

Title of Tribal Official: _____

Tribal address _____

Tribal Telephone Number _____

Date Statement Prepared _____