



# Buyer's Affidavit

To Be Completed By The Buyer When The Vehicle Is Delivered To The Buyer Within Washington State

I, \_\_\_\_\_, swear that:  
Name of Buyer

I am a resident of the State of \_\_\_\_\_. I am not a resident of the state of Washington and do not claim to be a resident of Washington for any purpose. My home address is

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_  
Street and Number or Rural Route City, Town, or Post Office State Zip Code

On \_\_\_\_\_, I purchased from \_\_\_\_\_ the following vehicle:  
Date Name of Seller

Make: \_\_\_\_\_ Model: \_\_\_\_\_

Year: \_\_\_\_\_ Serial No. (VIN): \_\_\_\_\_

I am purchasing this vehicle for use outside Washington State. The vehicle will be removed from Washington state by the following means: (Select and complete one)

A.  The vehicle will be driven from the seller's premises under the authority of a trip permit, numbered \_\_\_\_\_, which has been issued to me by the Washington State Department of Licensing or any agency of another state that has authority to issue similar permits: or

B.  The vehicle will not be used in Washington State for more than three months and has been licensed in the state of \_\_\_\_\_. That state has issued to me license plates numbered \_\_\_\_\_. Those license plates are valid until \_\_\_\_\_. The plates have been affixed to the vehicle before it has left the seller's premises.

I, the undersigned buyer, understand that by completing and signing this affidavit I am swearing that I qualify for the tax-exempt purchase of the vehicle described above. In addition, I understand that false or erroneous use of this affidavit will result in liability for unpaid tax with interest and may result in additional penalties.

Service No. if Member of Armed Services: \_\_\_\_\_

Buyer's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Witnessed by (signature): \_\_\_\_\_ Date: \_\_\_\_\_

Witnessed by (print name): \_\_\_\_\_

For tax assistance, visit 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.

## Vehicle Sales to Nonresident Corporations

### General Rules

- Sales tax does not apply to sales of motor vehicles to nonresident corporations for use outside of the state.
  - Dealer must verify that the nonresident corporation is the purchaser and registered owner of the vehicle. Note that a WA resident signing for the nonresident corporation does not negate the exemption – provided that all other requirements are met.
  - There should be no contradictory information about the customer’s nonresident status in the file (e.g. credit bureau, etc.).
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### **Delivery Inside WA State (B&O taxes are due)**

#### **Documentation (Retained at the Dealership)**

- 1) **Copies of documentation supporting nonresident corporation**
  - a) **Acceptable proof:** Payment for vehicle is made with corporate check and registered in corporation’s name
- 2) **Supporting Documents**
  - a) **Trip Permit:** Vehicle must leave dealership under a trip permit, or
  - b) **Nonresident License Plates:** Vehicle must leave the dealership with plates issued and affixed to the vehicle of the customer’s state of residence at time of delivery.
- 3) **Buyer’s Affidavit** (All information is complete and signed by the buyer and witnessed at time of delivery)
- 4) **Seller’s Certificate In-State Delivery** (All information is complete and signed by Seller or Representative at time of delivery)
  - ❖ If the vehicle was previously licensed with WA plates, Dealer must remove plates and retain evidence of doing so.
  - ❖ Seller must retain the number of the **corporate nonresident permit**

To be exempt from retail sales tax a nonresident corporation taking delivery of their vehicle in the state of Washington must obtain a “corporate nonresident permit” from the Washington State Department of Revenue. The seller must retain the number of the corporate nonresident permit. Nonresident corporations wishing to obtain a corporate nonresident permit should contact the Department by calling (360) 902-7180 or by writing:

Taxpayer Account Administration  
Post Office Box 47476  
Olympia, WA 98504-7476