Department of Revenue
Washington State

Form 27 0050

Digital Products and Remote Access Software Exemption Certificate

This certificate allows a business to make tax exempt purchases using the exemptions checked below. This certificate cannot be used for purchases for personal use.

This certificate is for:

☐ A single purchase. Invoice/Purchase Order Number:

☑ A blanket certificate, valid for as long as the buyer and seller have at least one sales transaction within twelve consecutive months.

1 Exemptions claimed

Check all that apply (see pages 2 and 3 for additional exemption description).

☐ Purchased to be made available free of charge to the general public.

Note: Only available for digital goods, digital automated services, digital codes, or remote access software.

☑ Digital goods purchased solely for a business purpose.

Note: Only available for digital goods.

☐ Purchases of standard financial information delivered electronically by qualifying international investment management companies.

Note: Only available for digital codes, digital goods, and digital automated services.

☐ Multiple Points of Use (MPU) Exemption: Purchases of digital goods, digital automated services, digital codes, remote access software, or prewritten software purchased for concurrent use inside and outside of Washington State.

Note: Buyer must report use tax for in-state use.

2 Purchases for resale or purchases of components

☐ Purchased digital goods, digital automated services, digital codes, prewritten software or remote access software to be resold in the regular course of business without intervening use.

You must enter your Reseller permit number.

☐ Purchased for use as a component of a new product for sale. **Note:** Only available for digital goods, digital automated services, digital codes, or remote access software.

You must enter your reseller permit number.

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

3 Seller's/Marketplace facilitator's information

Business name: Spokane Regional Plan Center

4 Buyer's information

Business name:

Address:

City: State: Zip code:

Account ID: Phone:

Email: Type of business:

5 Certification

I certify that the purchase(s) I am making qualify as indicated above. I understand that misuse of this certificate will result in taxes due, interest, and possible penalties, which may include the 50% penalty for misuse of the reseller permit. Misuse may also result in the reseller permit being revoked.

Print name of person authorized by the buyer to sign the exemption certificate:

Signature of authorized buyer: Date:

6 Exemption information

Sales of digital products are subject to sales tax. Digital products are digital goods and digital automated services.

Sales tax also applies to prewritten computer software and remote access software.

For more information about digital products please see https://dor.wa.gov/digitalproducts.

Purchases for the following purposes are not subject to sales tax when the buyer provides a valid exemption certificate:

- **Purchased to be made available free of charge to the general public:** A business must be purchasing digital products, digital codes, and remote access software to make available free of charge for the general public to use or enjoy. "General public" generally means every individual and not a limited or restricted class of individuals. General public also includes: all individuals residing or owning property in a state, political subdivision of a state, or a municipal corporation; a group of individuals identified by minimal restrictions that any person can meet, such as a free registration requirement; and library patrons.
- **Digital goods purchased solely for a business purpose:** "Business purpose" means the digital goods are relevant to the buyer's business needs. This exemption does not apply to purchases for personal or household use or for any activity conducted by a government entity. This exemption also does not apply to purchases of digital automated services, prewritten software, or remote access software.

- **Purchases of standard financial information by qualifying international investment management companies:** Applies to the purchase and use of standard financial information by a qualifying international investment management company. RCW 82.08.207 defines both "standard financial information" and "qualifying international investment management company" and limits the amount of qualifying purchases to $15 million dollars in a calendar year. The standard information may be provided in a tangible format (e.g. paper document), on a tangible media (e.g. DVD, USB drive, etc.) or as a digital product transferred electronically.
- **Multiple Points of Use (MPU):** Retail sales tax does not apply to the sale of digital goods, digital automated services, digital codes, remote access software, or prewritten software concurrently available for use within and outside Washington state. See RCW 82.08.0208. The buyer must pay Washington use tax on the portion of the product that is used in Washington State. See RCW 82.12.0208.

(1) Requirements to claim the MPU exemption.

(a) The buyer is a business or other organization.

(b) the purchase is not for personal use.

(c) The eligible product purchased will be concurrently available for use within and outside Washington state.

(d) The buyer provides the seller with this completed exemption certificate claiming the MPU exemption.

For more information about the MPU exemption, please visit https://dor.wa.gov/digitalproducts.

Purchases for resale or purchases of components

Sales tax does not apply to purchases for resale of digital products, digital codes, prewritten software, and remote access software. Sales tax does not apply to purchases of digital products, digital codes, or remote access software for use as a component of a new product for sale. The buyer must give the seller/marketplace facilitator a copy of their reseller permit or other valid exemption certificate at the time of sale. The seller/marketplace facilitator must keep a copy in their records for five years. Sales tax applies if the buyer does not provide an exemption certificate or a reseller permit.

Seller/Marketplace facilitator must keep a copy of this certificate for your records.

Please do not send to the Department of Revenue.

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