STATE OF WASHINGTON

RESELLER PERMIT

Washington State Department of Revenue

PO Box 47476 • Olympia, WA 98504-7476 • 1-800-647-7706

Issued to:
604-640-492
MCCALL INDUSTRIAL SUPPLY
6372 W CONTRACTORS ST
BOISE, ID 83709-4301

Permit Number: A62545228

Effective Date: Aug-11-2024
Expiration Date: Aug-10-2028

Business Activities:
Wholesale Trade Agents and Brokers

This permit can be used to purchase:
- Merchandise and inventory for resale without intervening use
- Ingredients, components, or chemicals used in processing new articles of tangible personal property produced for sale
- Feed, seed, seedlings, fertilizer and spray materials by a farmer
- Materials and contract labor for retail/wholesale construction
- Items for dual purposes (see Purchases for Dual Purposes on back)

This permit <u>cannot</u> be used to purchase:
- Items for personal or household use
- Promotional items or gifts
- Items used in your business that are not resold, such as office supplies, equipment, tools, and equipment rentals
- Materials and contract labor for public road construction or U.S. government contracting (see Definitions on back)
- Materials and contract labor for speculative building

This permit is no longer valid if the business is closed.

The business named on this permit acknowledges:
- It is solely responsible for all purchases made under this permit
- Misuse of the permit:
  – Subjects the business to a penalty of 50 percent of the tax due, in addition to the tax, interest, and penalties imposed (RCW 82.32.291)
  – May result in this permit being revoked

Notes (optional): _____

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Important: The Department of Revenue may use information from sellers to verify all purchases made with this permit were qualified.

IMPORTANT

Please read the following information carefully.

Step 1: Provide paper or electronic copies to sellers from which you make purchases.

Step 2: Keep your original reseller permit on file.

If you have a change in business structure (e.g. sole proprietor, partnership/corporation), you will need to reapply for a new permit under your new tax registration number.

For a complete list of approved uses for your reseller permit, please refer to RCW 82.04.060 and RCW 82.04.050.

Purchases for Dual Purposes

If you don't know at the time of purchase whether item(s) will be consumed or resold, you must purchase according to the general nature of your business.

- If your business principally (more than 50 percent) consumes the item(s), you should not use a reseller permit for that purchase.
- If your business principally resells the item(s), you may use a reseller permit and then report use tax on the item(s) consumed.

Contractor Information

Contractors may not use the permit for the following types of transactions:

- Purchase/rental of equipment or tools
- Purchase of supplies that do not become an ingredient or component part of the project (e.g. sandpaper, masking tape, saw blades, etc.)
- Purchase of materials and contract labor for public road construction or U.S. government contracting
- Purchase of all materials and contract labor for speculative building

Definitions

Materials and Contract labor
"Materials" refers to items that become part of real property built or improved, such as lumber, concrete, paint, wiring, pipe, insulation, nails, screws, drywall, etc. This does not include consumable supplies, tools, or equipment rentals.

"Contract labor" refers to contractors and subcontractors hired to perform construction services. The purchase of contract labor refers to the total amount charged by a contractor or subcontractor.

Retail/Wholesale construction
"Retail/Wholesale construction" refers to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property. Retail/Wholesale construction does not include U.S. government contracting, public road construction, or speculative building.

Public road construction
"Public road construction" refers to a prime contractor or subcontractor building, repairing, or improving a roadway owned by the federal government, municipal corporation, or political subdivision. Public road construction does not include the building, repairing, or improving a roadway owned by the state of Washington; this is a retail/wholesale construction activity.

Speculative building
"Speculative building" refers to the construction of buildings for sale or rental by a person or entity upon real estate owned by that person or entity.

U.S. government contracting
"U.S. government contracting" refers to businesses performing construction or improvements to real property of, or for, the United States or a city/county housing authority. It includes construction and repairs to structures, clearing land, and moving earth.

More Information

Application forms and complete information are available online at dor.wa.gov or by calling 1-800-647-7706.

Seller Information

A seller accepting a reseller permit will not be held liable for any uncollected sales tax.

The seller must keep a copy of the reseller permit in its records for five years after its last use.

Verification of Permit Use

The Department of Revenue checks reseller permit purchases regularly. Misuse of a permit may result in additional penalties (including 50% misuse penalty) and/or possible revocation of the permit.

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For tax assistance or to request this document in an alternate format please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.