



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

C&H TRUCK REPAIR AND SERVICE LLC
19194 DIVISION RD NW
SOAP LAKE WA 98851-9655

April 28, 2023
Letter ID: L0022750262
Account ID: 605-056-099
Account Type: Excise Tax

Re: Your reseller permit application

Your application for a reseller permit, received on April 18, 2023, has been reviewed. The application was approved, however, several of the materials to be purchased, as listed on the application are ineligible for purchase with a reseller permit.

Reseller permits may be used by businesses that make wholesale purchases. The permits allow businesses to purchase items or services for resale without paying retail sales tax. Permits are issued to businesses that make retail sales and collect and remit retail sales tax on those sales.

Our records indicate you are in the business of Automotive repair. Automotive parts, fluids and accessories are all eligible for purchase with a reseller permit. However, tools, equipment, supplies and any other items used in the ordinary course of business are not eligible for purchase with a reseller permit.

If any buyer improperly uses a reseller permit number, reseller permit, or other documentation authorized under Revised Code of Washington (RCW) 82.04.470 to purchase items or services at retail without payment of sales tax that was legally due on the purchase, the Department must assess against that buyer a penalty of 50 percent of the tax due, in addition to all other taxes, penalties, and interest due, on the improperly purchased item or service.

For more information on the proper use of the reseller permit, visit our website at dor.wa.gov/resellerpermit.

If you have questions about your request or need assistance, please call the Reseller Permit team at (360) 705-6217.