



**Accounting Office**

**(425) 339-4671**

**TO: ASB Treasurers**

**FR: Gina Zeutenhorst, Accounting Manager**

**Phone number: (425) 339 – 4653 Fax number: (425) 339 - 4324**

**DA: May 4, 2006**

**RE: Updated Resale Certificate Form for Qualifying ASB Fundraising Activities**

Directions for how to properly complete the Department of Revenue's Resale Certificate Forms have been recently updated. These forms are used to exempt certain qualifying ASB fundraisers from paying sales tax on purchases of goods to be resold in the fundraiser. Refer to tax advisory #2004.04/08.167.

Please make copies of the attached updated resale certificate so that you will have an adequate supply on hand. Directions for completing the certificate are listed below. Blank resale certificates are also available on the Department of Revenue website, [www.dor.wa.gov](http://www.dor.wa.gov) under "Forms" then "Other Forms and Schedules", then "Resale Certificate".

Directions for completing the Resale Certificate for a tax exempt ASB fund-raiser are as follows:

- 1) Prepare an ASB purchase order for the items you want to sell in your fundraising activity. Clearly indicate on the purchase order, "FUNDRAISING ACTIVITY – EXEMPT FROM SALES TAX".
- 2) On a copy of the attached "Resale Certificate":
  - Complete line 1 – The seller's name is the company you are going to buy goods from;
  - Complete line 2 – Your school's name
  - Complete line 3 – The district's PO Box address
  - Complete line 4 with "RCW 82.04.3651"
  - Complete line 5 with "Public School District – Associated Student Body Fundraising Activity"
  - Complete line 6 – Description of the items you are going to sell during the fundraiser;
  - Check the appropriate certification box (*for resale during a tax exempt fund-raising activity*)
  - Print the name of the administrator who signs the purchase order;
  - Have the administrator sign and date the resale certificate.
  - For the effective date, be sure to include the specific PO# reference.
- 3) Send a copy of the Resale Certificate along with the associated purchase order to the vendor.
- 4) Send a copy of the Resale Certificate to the Accounting Department.
- 5) When the invoice arrives, review to ensure the vendor did not charge Washington State sales tax.

*Please contact David George or Gina Zeutenhorst in the Accounting Department if you have questions about whether your ASB's fundraiser qualifies for use of the resale certificate.*