



Accounting Office

(425) 339-4671

TO: ASB Treasurers

FR: Gina Zeutenhorst, Accounting Manager

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DA: Thursday, June 01, 2006

RE: Department of Revenue Letter Ruling for Yearbook

As promised, I am sending each ASB treasurer a copy of the Department of Revenue letter ruling on the yearbook tax exemption. A copy of this letter is also available on the WASBO web site, www.wasbo.org.

The Department of Revenue letter stipulates that if the yearbook activity qualifies, they need to submit a resale certificate to the yearbook company with "RCW 82.04.3651" written in line "4", the field for the "Buyer's UBI/Revenue Registration Number". This is different then how we have been filling out our resale certificates. Therefore, I am sending updated directions for completing the form.

I also want to draw your attention to page three of the Department of Revenue's letter ruling. The author of the letter, Mr. Ratcliffe, explains that since this letter was issued to the committee on behalf of ASB's across the state, each ASB should have a copy of this letter on file along with a statement (he calls it an "affidavit") that the ASB accepts the stipulations of this letter (he says, "consenting or ratifying Ms. Shertzer's representation"). This statement should be signed by the ASB council and the ASB administrator. The statement should be kept, along with a copy of the letter, in a permanent record at the school and made available to a Department of Revenue auditor if asked.

Please direct any questions you have regarding this letter, to David George or Gina Zeutenhorst in the Accounting Department.