



Public Utility Tax Exemption For Services Provided to Indian Tribes and Indian Persons

This form may be used to document the status of Indian persons with whom a utility company does business. It may be completed by the Indian person who is receiving utility service on the reservation or trust land and presented to the utility company, or it may be completed by the utility company. The utility company will keep the completed form with its records.

Per Washington Administrative Code (WAC) 458-20-192 (Rule 192), income from the performance of services in Indian country for tribes and tribal members is **not** subject to public utility tax (chapters 82.16 and 54.28 Revised Code of Washington (RCW)). The utility company is responsible for maintaining suitable records so that the utility company and the Department of Revenue can distinguish between taxable and nontaxable activities.

For public utility services under chapters 82.16 and 54.28 RCW, it is presumed that the service is provided where the customer receives the service.

1. Name of customer receiving the utility service (name on the billing statement):

2. Address where utility service is received:

3. Name of the federally recognized Indian Tribe to which the customer belongs:

4. The utility service is received on (check appropriate box):

- Reservation lands of the Indian Tribe noted above.
- Trust land of the Indian Tribe or person noted above but outside of the reservation.

PRESENT COMPLETED FORM TO UTILITY COMPANY

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call (800) 451-7985.