

# Applying or Renewing a Reseller Permit Instructions

A PTA/PTSA that does not have a Business License (see below) would apply for a reseller permit. The Washington State Department of Revenue website is <https://dor.wa.gov/>. Log in to *My Account* or if a new user click *Sign up*.

**Enter UBI number** (normally starts with 60#) or Tax Registration Number (normally starts with 950)

**Check box** if this is a “New” application or “Renewal”

**Contact Information:** Business Name: Would be the PTA/PTSA’s Corporation name

**Address:** If WSPTA is the PTA’s Registered Agent, use WSPTA’s Address: 15 Oregon Avenue, Suite 202, Tacoma WA 98409-7462; otherwise enter the address to which notices from the Department of Revenue should be sent.

**Business Description:** A PTA/PTSA would check Non-Profit Fundraising

- 1. Description of Business Activity:** A example of a business activity would be: “We are a [501(c)(3)] or [501(c)(4)] [*select the applicable section*] organization and doing short term/periodic nonprofit fundraising and/or “regular place of business” sales (such as a student store). Proceeds support education and students of [insert the name of your School Community].
- 2. Is this activity new to your business?:** Please check applicable box.
- 3. List types of materials/products you will purchase with this permit:** Examples would be catalog sales, cookie dough sales, and spirit wear and student store supplies.
- 4. Reporting History:** Has your business been open for more than 12 months? If so answer number 5, if No Skip lines 5 & 6 and check box marked “I certify that this application is accurate and complete”, write your name title and sign at the bottom.  
**If you answered yes to number 4**
- 5.** If you have income to report from selling items check yes and go to line 6, if no explain on lines provided and what your needs are for a reseller permit. If you checked yes on line 5 and if less than 5% of your gross income in the last 12 months was from selling activities, explain your business need for a reseller permit. Check box marked “I certify that this application is accurate and complete” write your name title and sign at the bottom.

## How often do you renew your Reseller Permit?

The Department may automatically issue or renew permits to qualifying businesses. If the Department has not automatically issued you a permit and you buy goods to resell, you have the following options:

1. Pay sales tax on your purchases and then take a Taxable Amount for Tax Paid at Source deduction on your tax return when you report the sale.
2. Pay sales tax on your purchases and then request a refund directly from the Department.
3. Apply for a reseller permit (you must be registered with the Dept. of Revenue).

## Business License

A Business License can be obtained from the Department of Revenue, Business Licensing Service for \$19. This automatically gives the PTA a reseller’s permit and makes it eligible to file and pay taxes online. Most cities require a city Business License for any nonprofit conducting any activity and especially if the PTA is conducting a licensed or non-licensed gambling activity. If the PTA conducts any activity where they must collect sales tax, the PTA must file a business license application and register with the Department of Revenue to file and pay taxes.

A Business License Application can be found at <http://bls.dor.wa.gov/forms/700028.pdf>.