



SALES TAX EXEMPTION CERTIFICATION REQUEST FORM FOR MACHINERY AND EQUIPMENT USED IN RESEARCH AND DEVELOPMENT

Purchases of machinery and equipment primarily for use in research and development by Eastern Washington University may qualify for an exemption from Washington sales and use tax. To claim an exemption please complete this form and return it to Procurement and Contracts with proper approvals and supporting documentation at least 10 business days prior to any required determination. If the transaction qualifies, the vendor will be supplied with a Sales and Use Tax Exemption Certificate. Additional communication may be required if a determination cannot be made based on the information provided.

Vendor Name:			
Description of the item to be purchased			
Describe the research and development application of the item – attach additional pages if needed			
Select the eligible discipline of research and development:	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Advanced Computing Advanced Materials Biotechnology</td> <td style="width: 50%; border: none;">Electronic Device Technology Environmental Technology</td> </tr> </table>	Advanced Computing Advanced Materials Biotechnology	Electronic Device Technology Environmental Technology
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Select one or more options:	<p>Machinery or equipment to be used more than 50% of the time in research and development.</p> <p>Installation of machinery or equipment to be used in research and development.</p> <p>Repair, cleaning, alteration, or improvement of machinery or equipment to be used in research and development.</p>		

Authorization – must be signed by a department chair, associate dean, or an individual with greater authority. By signing below personnel certify that the equipment and its applied use meet the above criteria. Penalties, if assessed, will be charged to the department.

Approver's Signature:	Title:
Printed Name:	Date:

Definitions:

Machinery and equipment are fixtures, pieces of equipment, digital goods, and support facilities that are an integral and necessary part of a research and development operation, and tangible personal property that becomes an ingredient part of such fixtures, equipment, and support facilities, including repair parts and replacement parts (charges for installation, repair, cleaning, altering, or improving machinery and equipment are qualified for the exemption).

- Examples of machinery and equipment include computer software, laboratory equipment, instrumentation, vats, tanks, fermenters, and all equipment used to control, monitor, or operate the machinery and equipment.
- Machinery and equipment does not include property with a useful life less than one year, consumables, hand-powered tools, buildings, and fixtures that are not an integral and necessary part and become a permanent part of a building.

Research and development is defined in RCW 82.63.010(18) as activities performed to discover technological information, and technical and nonroutine activities concerned with translating technological information into new or improved products, processes, techniques, formulas, inventions, or software completed in the state of Washington.

- The term includes exploration of a new use for an existing drug, device, or biological product if the new use requires separate licensing by the federal food and drug administration under chapter 21, C.F.R., as amended.
- The term does not include adaptation or duplication of existing products where the products are not substantially improved by application of the technology, nor does the term include surveys and studies, social science and humanities research, market research or testing, quality control, sale promotion and service, computer software developed for internal use, and research in areas such as improved style, taste, and seasonal design.

Primarily is defined as greater than 50% as measured by time. If a piece of machinery is able to be used simultaneously for research and non-research purposes, the non-research use will not be included in determining whether the machinery is primarily used for research and development.

Eligible Disciplines:

- "Advanced computing" means technologies used in the designing and developing of computing hardware and software, including innovations in designing the full spectrum of hardware from handheld calculators to super computers, and peripheral equipment.
- "Advanced materials" means materials with engineered properties created through the development of specialized processing and synthesis technology, including ceramics, high value-added metals, electronic materials, composites, polymers, and biomaterials.
- "Biotechnology" means the application of technologies, such as recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, or to transform biological systems into useful processes and products or to develop microorganisms for specific uses.
- "Electronic device technology" means technologies involving microelectronics; semiconductors; electronic equipment and instrumentation; radio frequency, microwave, and millimeter electronics; optical and optic-electrical devices; and data and digital communications and imaging devices.
- "Environmental technology" means assessment and prevention of threats or damage to human health or the environment, environmental cleanup, and the development of alternative energy sources.

This form authorizes the chargeback to the department of any penalties and related charges if assessed.