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Inbox: Message

**Subject: Re: Amtrak Tax Exemption Ruling**

To: Trevor Johnson (pclconst)  
From: Tax Questions/Rulings Requests  
Account: 601-332-812  
Received: Wed 04/14/2010 7:45 AM

Dear Ms. Stone:

Thank you for your secure message dated April 5, 2010, concerning an exemption from sales tax for National Railroad Passenger Corp (Amtrak). You wrote:

*We will be performing construction services for Amtrak (National Railroad Passenger Corp. 600-093-449) and our first invoice will go out in the next month. They provided us with the attached "Exemption Certificate," but we would like a binding tax ruling to add to our documentation that this form is acceptable to the DOR. Please confirm that Amtrak is indeed tax exempt and no additional paperwork is required for tax exempt status in the State of Washington.*

**Response:**

Yes, charges to Amtrak (National Railroad Passenger Corp) are not subject to retail sales tax. You may accept the copy of the exemption certificate they provided to document that sales tax does not apply.

**Please note:**

**B&O Tax**

For business and occupation (B&O) tax purposes the income you receive from this construction service is taxable under the government contracting classification (code 11) of the B&O tax.

**Sales or Use Tax on Materials**

Although you are not required to collect sales tax, you are required to pay sales or use tax on all materials that you install in providing this construction service. This includes materials (items) that are given to you (bailed to you) by the federal government (or Amtrak). You should not use a reseller permit to purchase materials that will be installed in this construction project.

For more information on government contracting please refer to our construction guide, WAC 458-20-17001 and WAC 458-20-190.

This ruling is binding upon both PCL Construction Services, Inc. and the Department of Revenue under the facts presented. It will remain binding until: the facts change; the law (either by statute or court decision) changes; the applicable rule(s) change; the Department of Revenue publicly announces a change in the policy upon which this ruling is based; or you are notified in writing that this ruling is not valid.

If you disagree with this ruling, you have the right to appeal to the Department of Revenue's Appeals Division, PO Box 47460, Olympia, WA 98504-7460. You must appeal within 30 days of the date of this letter. WAC 458-20-100 explains the Department's appeal procedures.

If you have further questions, please write again.

Sincerely,

Kurtis W. Sand  
Tax Information Specialist  
Taxpayer Information and Education

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Need Assistance? 1-877-345-3353