



State Tax Commission

# Form ST-101 Sales Tax Resale or Exemption Certificate

Buyer's Name			Seller's Name		
Address			Address		
City	State	ZIP Code	City	State	ZIP Code

**Seller:** Each exemption a customer may claim on this form has special rules (see instructions). It's your responsibility to learn the rules. You must charge tax to customers on goods that don't qualify for a claimed exemption and are taxable by law.

**Buyer:** Complete the section that applies to you.

**1. Buying for Resale.** I will sell, rent, or lease the goods I am buying in the regular course of my business.

a. Primary nature of business \_\_\_\_\_ Describe the products you sell, lease, or rent \_\_\_\_\_

b. Check the box that applies:  Idaho registered retailer; seller's permit number \_\_\_\_\_  
(required - see instructions)

Wholesale only; no retail sales    Out-of-state retailer; no Idaho business presence

Idaho registered prepaid wireless service seller; E911 fee permit number \_\_\_\_\_  
(required - see instructions)

**2. Producer Exemptions** (see instructions). I will put the goods purchased to an exempt use in the business indicated below.

Broadcasting                                       Production Exemption (check all that apply):

Logging     Fabricating       Hunting or Fishing       Manufacturing       Processing

Publishing Free Newspapers                                   Farming                                      Operation                                       Mining                                       Ranching

List the products you produce: \_\_\_\_\_

**3. Exempt Buyer.** All purchases are exempt, and no permit number is required. Check the box that applies.

<input type="checkbox"/> Advocates for Survivors of Domestic Violence and Sexual Assault, Inc.	<input type="checkbox"/> Blind Services Foundation, Inc.	<input type="checkbox"/> Emergency Medical Service Agency ( <i>nonprofit only</i> )	<input type="checkbox"/> Museum ( <i>nonprofit only</i> )
<input type="checkbox"/> American Indian Tribe	<input type="checkbox"/> Canal Company ( <i>nonprofit only</i> )	<input type="checkbox"/> Forest Protective Association	<input type="checkbox"/> Qualifying Health Organization (see instructions for list)
<input type="checkbox"/> American Red Cross	<input type="checkbox"/> Centers for Independent Living	<input type="checkbox"/> Government Entity (U.S./Idaho)	<input type="checkbox"/> School ( <i>nonprofit only</i> )
<input type="checkbox"/> Amtrak	<input type="checkbox"/> Children's Free Dental Service Clinic ( <i>nonprofit only</i> )	<input type="checkbox"/> Hospital ( <i>nonprofit only</i> )	<input type="checkbox"/> Senior Citizen Center
	<input type="checkbox"/> Credit Union (state/federal)	<input type="checkbox"/> Idaho Foodbank Warehouse, Inc.	<input type="checkbox"/> Volunteer Fire Department

**4. Contractor Exemptions** (see instructions).

a. Invoice, purchase order, or job number to which this claim applies \_\_\_\_\_

b. City and state where job is located \_\_\_\_\_

c. Project owner name \_\_\_\_\_

d. This exempt project is (check appropriate box)

In a nontaxing state (To qualify, materials must become part of the real property)

An agricultural irrigation project

For production equipment owned by a producer who qualifies for the production exemption

**5. Other Exempt Goods and Buyers** (see instructions).

<input type="checkbox"/> Aerial tramway component or snowmaking/grooming equipment	<input type="checkbox"/> Heating fuel
<input type="checkbox"/> Aircraft (fixed-wing) primarily used as an air tactical group supervisor platform	<input type="checkbox"/> Irrigation equipment and supplies used for agriculture
<input type="checkbox"/> Aircraft primarily used to transport passengers or freight for hire	<input type="checkbox"/> Livestock sold at a public livestock market
<input type="checkbox"/> Aircraft purchased by nonresident for out-of-state use	<input type="checkbox"/> Medical items that qualify
<input type="checkbox"/> American Indian buyer holding Tribal ID No. _____ This form doesn't apply to vehicles or boats (see instructions)	<input type="checkbox"/> Pollution control items
<input type="checkbox"/> Church buying goods for food bank or to sell meals to members	<input type="checkbox"/> Research and development goods
<input type="checkbox"/> Food bank or soup kitchen buying food or food service goods	<input type="checkbox"/> Other goods or entity exempt by law under the following statute (required) _____

**By signing this form, I certify** that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Buyer's Signature	Buyer's Name (please print)	Title
Buyer's Federal EIN or Driver's License Number and State of Issue		Date