



Form ST-101 Sales Tax Resale or Exemption Certificate

Customer # _____

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

Seller: Each exemption a customer claims on this form might have special rules (see instructions). It's your responsibility to learn the rules. You must charge tax on goods that don't qualify for a claimed exemption.

Buyer: Complete the section that applies to you.

1. Buying for Resale. I'll sell, rent, or lease the goods I'm buying in the regular course of my business.

a. List the primary nature of your business _____. Describe the products you sell, rent, or lease _____.

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

Wholesaler only; no retail sales Retailer selling only through a marketplace facilitator 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'm in the business of producing _____.
I'll put the goods that I'm buying to an exempt use in the business selected below.

- | | |
|---|--|
| <input type="checkbox"/> Broadcasting | <input type="checkbox"/> Production Exemption (check all that apply): |
| <input type="checkbox"/> Logging | <input type="checkbox"/> Fabricating <input type="checkbox"/> Hunting or fishing operation <input type="checkbox"/> Mining <input type="checkbox"/> Ranching |
| <input type="checkbox"/> Publishing free newspapers | <input type="checkbox"/> Farming <input type="checkbox"/> Manufacturing <input type="checkbox"/> Processing |

3. Exempt Buyers. 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 services (EMS) agencies (<i>nonprofit only</i>) | <input type="checkbox"/> Museums (<i>nonprofit only</i>) |
| <input type="checkbox"/> American Indian tribes | <input type="checkbox"/> Canal companies (<i>nonprofit only</i>) | <input type="checkbox"/> Forest protective associations | <input type="checkbox"/> Qualifying health organizations (see instructions for list) |
| <input type="checkbox"/> American Red Cross | <input type="checkbox"/> Centers for independent living | <input type="checkbox"/> Government (U.S./Idaho) | <input type="checkbox"/> Schools (<i>nonprofit only</i>) |
| <input type="checkbox"/> Amtrak | <input type="checkbox"/> Children's free dental service clinics (<i>nonprofit only</i>) | <input type="checkbox"/> Hospitals (<i>nonprofit only</i>) | <input type="checkbox"/> Senior citizen centers |
| | <input type="checkbox"/> Credit unions (state/federal) | <input type="checkbox"/> Idaho Foodbank Warehouse, Inc. | <input type="checkbox"/> Volunteer fire departments |

4. Contractor Exemptions (see instructions).

a. Invoice, purchase order, or job number that corresponds with this project _____

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.
- A certified data center project.

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

- | | |
|--|--|
| <input type="checkbox"/> Aerial tramway component or snowmaking/grooming equipment | <input type="checkbox"/> Livestock sold at a public livestock market |
| <input type="checkbox"/> American Indian buyer holding Tribal ID No. _____
You can't use this form for vehicle or vessel purchases (see instructions) | <input type="checkbox"/> Medical items that qualify (see instructions) |
| <input type="checkbox"/> Certified data center | <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) _____ |
| <input type="checkbox"/> Heating fuels | |
| <input type="checkbox"/> Irrigation equipment and supplies used for agriculture | |

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

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