

ST 101

ST00621
04-26-04

Idaho State Tax Commission

SALES TAX RESALE OR EXEMPTION CERTIFICATE

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

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 products sold/leased/rented _____
- b. Check the block 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

2. Producer Exemptions. I will put the goods purchased to an exempt use in the business indicated below.

Check the block that applies and complete the required information.

- ☐ Logging Exemption
- ☐ Broadcasting Exemption
- ☐ Publishing Free Newspapers
- ☐ Production Exemption - check one: ☐ Farming ☐ Ranching ☐ Manufacturing ☐ Processing ☐ Fabricating ☐ Mining
- List the products you produce: _____

3. Exempt Buyer. All purchases are exempt. Check the block that applies.

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|----------------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------|---------------------------------------------------------|
| <input type="checkbox"/> American Indian Tribe | <input type="checkbox"/> Emergency Medical Service Agency | <input type="checkbox"/> Idaho Government Entity | <input type="checkbox"/> State/Federal Credit Union |
| <input type="checkbox"/> American Red Cross | <input type="checkbox"/> Federal Government | <input type="checkbox"/> Nonprofit Canal Company | <input type="checkbox"/> Qualifying Health Organization |
| <input type="checkbox"/> Amtrak | <input type="checkbox"/> Forest Protective Association | <input type="checkbox"/> Nonprofit Hospital | <input type="checkbox"/> Volunteer Fire Department |
| <input type="checkbox"/> Blind Services Foundation, Inc. | <input type="checkbox"/> Idaho Community Action Agency | <input type="checkbox"/> Nonprofit School | |
| <input type="checkbox"/> Center for Independent Living | <input type="checkbox"/> Idaho Foodbank Warehouse, Inc. | <input type="checkbox"/> Senior Citizen Center | |

4. Contractor Exemptions. This exemption claim applies to the following invoice, purchase order, or job number.

- 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. (Only materials that become part of the real property qualify.)
- ☐ 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).

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| <input type="checkbox"/> Aircraft used to transport passengers or freight for hire | <input type="checkbox"/> Other goods or entity exempt by law under the following statute _____ (required - see instructions) |
| <input type="checkbox"/> Aircraft purchased by nonresident for out-of-state use | <input type="checkbox"/> Pollution control equipment required by law |
| <input type="checkbox"/> American Indian buyer holding Tribal I.D. No. _____. The goods must be delivered within the boundaries of the reservation. | <input type="checkbox"/> Qualifying medical items to be administered/distributed by a licensed practitioner |
| <input type="checkbox"/> Church buying goods for food bank or to sell meals to members | <input type="checkbox"/> Research and development goods for use at INEEL |
| <input type="checkbox"/> Food bank or soup kitchen buying food or food service goods | <input type="checkbox"/> Snow making or grooming equipment, or aerial tramway component |
| <input type="checkbox"/> Heating fuel and other utilities | |
| <input type="checkbox"/> Livestock sold at a public livestock market | |

Buyer: Read and sign. I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsification of this certificate for the purpose of evading payment of tax is a misdemeanor. Other penalties may also apply.

Buyer's Signature	Title
Buyer's Federal EIN or Driver's License No. and State of Issue	Date

Attention Seller: Each of the exemptions a customer may claim on this form has special rules (see instructions on back). It is your responsibility to learn the rules and charge tax to any customers and on any goods that do not qualify for a claimed exemption and are taxable as a matter of law. You may accept this certificate from the buyer prior to the time of sale, at the time of sale, or at any reasonable time after the sale to document the exemption claim.

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| * This form may be reproduced. | * This form is valid only if all information is complete. |
| * The seller must retain this form. | * See instructions on back. |