

Form ST-101
Sales Tax Resale or Exemption Certificate
(Contractors improving real property, use Form ST-103C)

Customer #

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

Seller: All purchases might not qualify for the exemption claimed. Refer to the instructions for information about each exemption, and items on which you should collect tax.

Buyer: Complete the section that applies to you. If the goods you're buying don't qualify for the exemption you're claiming, you will be responsible for the tax due. Refer to the instructions for information about each exemption, and items on which you should pay tax.

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

a. Describe the primary nature of your business

(required)

Describe the products you sell, rent, or lease

b. Check the box that applies:

(required)

☐ 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). Describe the products you produce.

I'll put the goods that I'm buying to an exempt use in the business selected below:

(required)

☐ Broadcasting

Production Exemption (check all that apply):

☐ Logging

☐ Fabricating

☐ Hunting or fishing operation

☐ Mining

☐ Ranching

☐ Publishing free newspapers

☐ Farming

☐ Manufacturing

☐ Processing

3. Exempt Buyers. Purchases made directly by the entities listed below are exempt. Check the box that applies.

☐ Advocates for Survivors of Domestic Violence and Sexual Assault, Inc.

☐ Children's free dental service clinics
(nonprofit only)

☐ Idaho Foodbank Warehouse, Inc.

☐ American Indian tribes

☐ Credit unions (state/federal)

☐ Museums (nonprofit only)

☐ American Red Cross

☐ Emergency medical services (EMS)
agencies (nonprofit only)

☐ Qualifying health organizations
(see instructions for list)

☐ Amtrak

☐ Forest protective associations

☐ Schools (nonprofit only)

☐ Blind Services Foundation, Inc.

☐ Government (U.S./Idaho)

☐ Senior citizen centers (nonprofit only)

☐ Canal companies (nonprofit only)

☐ Hospitals (nonprofit only)

☐ Volunteer fire departments
(nonprofit only)

☐ Centers for independent living

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

☐ Aerial tramway component or snowmaking/grooming equipment

☐ Irrigation equipment and supplies used for agriculture

☐ American Indian buyer holding Tribal ID No.

☐ Livestock sold at a public livestock market

You can't use this form for vehicle or vessel purchases
(see instructions)

☐ Medical items that qualify (see instructions)

☐ Certified data center

☐ Pollution control items

☐ Church buying goods for food bank or to sell meals to members

☐ Qualified semiconductor project

☐ Food bank or soup kitchen buying food or food service goods

☐ Research and development goods

☐ Heating fuels

☐ 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