IDAHO
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
☐ Logging
☐ Publishing Free Newspapers

☐ Production Exemption (check all that apply):
☐ Fabricating ☐ Hunting or Fishing Operation ☐ Manufacturing ☐ Processing
☐ Farming ☐ 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.

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

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