ST-101

EFO00149 09-30-15

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
Buying for Resale. I will sell, rent, or lease the goods I am buying in the regular course of my business. Describe the products you sell, lease, or rent Describe the products you sell, lease, or rent Wholesale only; no retail sales	
Out-of-state retailer; no Idaho business presence Idaho registered prepaid wireless service seller. E911 fee permit number	
2. Producer Exemptions (see instructions). I will put the goods purchased to an exempt use in the business indicated below. Check all that apply and complete the required information. Logging Exemption Broadcasting Exemption Publishing Free Newspapers Production Exemption (check all that apply): Farming Ranching Manufacturing Processing Fabricating Mining Hunting or Fishing Operation List the products you produce:	
3. Exempt Buyer. All purchases are exempt, and no permit number is required. Check the block that applies. Advocates for Survivors of Domestic Violence and Sexual Assault, Inc. American Indian Tribe Forest Protective Association American Red Cross Amtrak Blind Services Foundation, Inc. Advocates for Survivors of Center for Independent Living Nonprofit Children's Free Dental Service Clinic Senior Citizen Center Senior Citizen Center Senior Citizen Center State/Federal Credit Union Nonprofit Hospital Volunteer Fire Department Nonprofit Museum Volunteer Fire Department Qualifying Health Organization (see instructions for list)	
 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). Aircraft used to transport passengers or freight for hire Aircraft purchased by nonresident for out-of-state use 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 Glider kits for IRP-registered vehicles Heating fuel 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 Buyer's Name (please print) Title	
Buyer's Federal EIN or Driver's License No. and State of Issue	Date

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 any customers and on any goods that don't qualify for a claimed exemption and are taxable by law.

- This form is valid only if all information is complete.
- The seller must keep this form.
- The blank form may be reproduced.

Form ST-101 Instructions

- 1. BUYING FOR RESALE: Buyers must have an Idaho seller's or E911 fee permit number unless they are wholesalers who make no retail sales or are out-of-state retailers with no Idaho business presence (e.g. physical location, representatives, employees, etc.). An Idaho seller's or E911 fee permit number has nine digits. For example, 000123456. If the number contains an inappropriate number, such as a federal Employer Identification Number, the certificate isn't valid. To verify a seller's permit number, contact the Tax Commission or visit our website at tax.idaho.gov.
- 2. PRODUCER EXEMPTIONS: Businesses that are primarily devoted to producing products for resale can buy goods that are directly and primarily used in the production process without paying tax. Businesses offering the right to fish, hunt birds, or other wildlife as a taxable activity can buy goods that are directly and primarily used in the hunting or fishing activity without paying tax. However, these businesses must pay sales tax on any of the following:
 - · Transportation equipment and supplies
 - · Goods used in selling/distribution
 - Janitorial or cleaning equipment or supplies
 - Maintenance or repair equipment and supplies
 - Office equipment and supplies
 - · Any licensed motor vehicle or trailer and parts
 - Aircraft and parts
 - Recreational vehicle (e.g. snowmobile, ATV, off-road motorcycle, camper, travel trailer)
 - Goods that become improvements to real property (e.g. fence posts)

Loggers, broadcasters, and publishers of newspapers that are free to the public (with at least 10% informational content, not ads) are offered a similar exemption. Sellers must charge tax on purchases of the bulleted items listed above, as well as hand tools with a unit price of \$100 or less.

Seller: You can stamp or print a production exemption statement on the front of your invoice. If customers fill in their exemption claim on a stamped or imprinted statement each time you make an exempt sale to them, you don't have to keep a form ST-101 on file for them. Contact the Tax Commission to get the required language for the exemption statement.

3. EXEMPT BUYERS: These buyers are exempt from tax on all purchases.

Hospitals: Only licensed nonprofit hospitals qualify. Nursing homes or similar institutions don't.

Schools: Only nonprofit schools qualify, including colleges and universities; primary, secondary, and charter schools; and the Idaho Digital Learning Academy. Schools primarily teaching subjects like business, dancing, dramatics, music, cosmetology, writing, and gymnastics don't qualify. Auxiliary organizations, such

as parent-teacher associations and alumni groups, don't qualify.

Museums: Only nonprofit museums qualify. A museum collects, preserves, and displays objects and information to help the public interpret the past and present and to explore the future. Examples include institutions that exhibit science, history, art, and culture.

Centers for Independent Living: To qualify, centers must be:

- · Nonresidential.
- Nonprofit,
- · Run by disabled persons, and
- Provide independent living programs to people with various disabilities.

Qualifying Health Organizations:

American Cancer Society

American Diabetes Association

American Heart Association

American Lung Association of Idaho

Arc, Inc., The

Arthritis Foundation

Camp Rainbow Gold

Children's Home Society of Idaho

Easter Seals

Family Services Alliance of Southeast Idaho

Idaho Community Action Agency

Idaho Cystic Fibrosis Foundation

Idaho Diabetes Youth Programs

Idaho Epilepsy League

Idaho Primary Care Association and its Community

Health Centers

Idaho Ronald McDonald House

Idaho Women's and Children's Alliance

March of Dimes

Mental Health Association

Muscular Dystrophy Foundation

National Multiple Sclerosis Society

Rocky Mountain Kidney Association

Special Olympics Idaho

United Cerebral Palsy

Government: Only the federal government and Idaho state, county, and city governments qualify. Sales to other states and their political subdivisions are taxable.

4. CONTRACTOR EXEMPTIONS: Three exemptions apply to contractors. In each case, a contractor must list the job location and project owner, and whether the exemption claim applies to a specific invoice or purchase order, or to all purchases for a specific job number.

Nontaxing State: Construction materials for a job in a nontaxing state are exempt from Idaho sales tax. This exemption applies only to materials that will become part of real property and only if the contractor isn't subject to a use tax or a similar tax in the other state. Jobs in Oregon, Montana, and Alaska qualify, as do some jobs in Washington.

Form ST-101 Instructions - continued

Agricultural Irrigation: Irrigation equipment and materials for an agricultural irrigation project are exempt. An irrigation system for a golf course or a residence doesn't qualify.

Production Equipment: A contractor who installs production equipment for a producer/manufacturer can buy the materials for the equipment exempt from tax. This exemption doesn't apply to materials that become part of real property.

5. OTHER EXEMPT GOODS AND BUYERS: If buyers claim an exemption that isn't listed on this form, they must mark the "other" block and list the section of the law that applies to the exemption, or the certificate isn't valid.

Aircraft Purchased by Nonresidents for Out-of-State Use: An aircraft sold to a nonresident is exempt if it will be immediately removed from Idaho and registered in another state and won't be stored or used in Idaho more than 90 days in any 12-month period. Repair parts installed on a nonresident's aircraft by an FAA-approved Idaho repair station are also exempt. Aircraft kits and hang gliders don't qualify for this exemption. A business is a "nonresident" if it has no business presence in Idaho. A business with property in Idaho or employees working in the state doesn't qualify.

Aircraft Primarily Used to Transport Passengers or Freight for Hire: Only aircraft purchased by an airline, charter service, air ambulance service, or air freight company qualify. Parts for the exempt aircraft are also exempt. Examples of aircraft that don't qualify for this exemption are those used for recreational flights, aerial spraying, dumping, or logging.

American Indian: Sales to an enrolled Indian tribal member are exempt if the seller delivers the goods on the reservation. The buyer's Tribal Identification Number is required. For sales of vehicles or boats, use form ST-133, Sales Tax Exemption Certificate - Transfer Affidavit.

Church: A church may buy food to sell meals to its members or qualifying goods for its food bank without paying tax. Churches must pay tax on all other goods they buy to use.

Food Banks and Soup Kitchens: Food banks and soup kitchens may buy food or other goods used to grow, store, prepare, or serve the food exempt from sales tax. The exemption doesn't include licensed motor vehicles or trailers.

Heating Fuels: Heating fuels such as wood, coal, petroleum, propane, and natural gas are exempt when purchased to heat an enclosed building or a building under construction, or when used for cooking or water heating.

Livestock: Sales of cattle, sheep, mules, horses, pigs, and goats are exempt when sold at a public livestock market. Sales of other animals don't qualify.

Medical Items: Only the following medical goods qualify if a licensed practitioner will administer or distribute them: drugs, oxygen, insulin, syringes, prosthetic devices, durable medical equipment, dental and orthopedic appliances (including fillings), urinary and colostomy supplies, enteral and parenteral feeding equipment and supplies, hemodialysis and peritoneal dialysis drugs and supplies, and chemicals and equipment used to test or monitor blood or urine of a diabetic.

Pollution Control Items: The following items qualify: tangible personal property purchased to meet air or water quality standards of a federal or state agency; liners and reagents purchased to meet water quality standards; tangible personal property purchased to meet air or water quality standards and which become an improvement to real property of manufacturing, mining, farming, or toxic waste treatment and storage businesses; and "dry to dry transfer systems" used by the dry cleaning industry. This exemption isn't available for items used in road construction, septic systems, treating drinking water, or preventing soil erosion. Motor vehicles and buildings don't qualify. See Idaho Code section 63-3622X for more details.

Research and Development (R & D): Purchases of goods that are directly and primarily used to develop, design, manufacture, process, or fabricate a product or potential product qualify. Also, the Idaho National Laboratory and its contractors may claim an R & D exemption to buy goods directly and primarily used to advance scientific knowledge in areas that don't have a commercial application. Items that will become a part of real property don't qualify.

Snowmaking/Grooming Equipment, Aerial Tramway: The owner or operator of a downhill ski area with an aerial passenger tramway may buy parts, materials, and equipment that become component parts of the tramway and snow grooming and snowmaking equipment (and parts) for the slopes exempt from tax. An aerial tramway includes chair lifts, gondolas, T-bar and J-bar lifts, platter lifts, rope tows, and similar devices.