Idaho State Tax Commission

SALES TAX RESALE OR EXEMPTION CERTIFICATE

Seller’s Name:  
Buyer’s Name:  
Idaho Department of Parks and Recreation  
PO Box 83720

City:  Boise  
State:  ID  
Zip Code:  83720-0065

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  Type of Products sold/leased/rented

   b. Check the block that applies:
   - Wholesale only no retail sales
   - Out-of-state retailer, no retail sales
   - Idaho, registered retailer, seller’s permit number

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
   - Federal Land Bank
   - Production Exemption

   List the products you produce:

   Check one:  
   - Farming
   - Ranching
   - Manufacturing
   - Processing
   - Fabricating
   - Mining

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

   - American Indian Tribe
   - Center for Independent Living
   - Idaho Community Action Agency
   - Nonprofit Hospital
   - American Red Cross
   - Forest Protective Association
   - Nonprofit Canal Company
   - Nonprofit School
   - Federal Land Bank
   - Idaho Foodbank Warehouse, Inc.
   - Qualifying Health Organization
   - Amtrak
   - Federal Government
   - Idaho Government Entity
   - State/Federal Union

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 block)
   - In an 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)

   - Aircraft used to transport passengers or freight for hire
   - Pollution control equipment required by law
   - Aircraft purchased by nonresident for out-of-state use
   - Heating fuel and other utilities
   - Research and development goods for use at INEEL
   - Church buying goods for foodbank or to sell meals to members
   - Qualifying medical items to be administered/distributed
   - Food banks and soup kitchen buying food or food service goods
     by a licensed practitioner
   - American Indian buyer holding Tribal I.D. No._________________. The goods must be delivered within the boundaries of the reservation.

   (required – see instructions)

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:  
2.7.1  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.

* This form may be reproduced.  
* The seller may retain this form.

* This Form is valid only if all information is complete.  
* See instructions on back.

ST00621-2/
INSTRUCTIONS

1. **Buying for Resale:** The buyer must have an Idaho’s seller’s permit number unless he is a wholesaler who makes no retail sales or an out-of-state retailer who makes no more than two sales in Idaho in any 12-month period. An Idaho seller’s permit number has up to nine digits followed by an “S.” Example: 123456-S. If the number contains any other letter it is an inappropriate number, such as a Federal Employer Identification Number, the certificate is not valid. If you wish to verify a seller’s permit number, call any Tax Commission Office.

2. **Product Exemptions:** Businesses that produce products for resale can buy goods that are directly and primarily used in the production process without paying tax. Loggers, publishers of free newspapers (with at least 10% editorial content) and broadcasters are granted a similar exemption. However, a seller must charge these buyers sales tax on any of the following:
   - A hand tool with a unit cost of $100 or less
   - Transportation equipment and supplies
   - Research 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
   - Recreation vehicle
   - Goods that become improvements to real property (such as fence posts)

**Note to seller:** You may stamp or imprint a Producer Exemption Claim on the front of your invoice. If a customer fills in his exemption claim on a stamped or imprinted statement each time you make an exempt sale to him, you do not have to keep a Form ST-101 on file for the customer. Contact any Tax Commission Office to obtain the required language for the statement.

3. **Exempt Buyers:** These buyers are exempt from tax on all purchases.

   - Hospitals: Only licensed nonprofit hospitals qualify. Nursing Homes or similar institutions do not.
   - Schools: Only nonprofit colleges, universities, primary and secondary schools qualify. Schools primarily teaching subjects like business, dancing, dramas, music, cosmetology, writing, and gymnastics do not qualify. Auxiliary organizations, such as parent-teacher associations and alumni groups, do not qualify.
   - Centers For Independent Living: Only nonresidential centers run by disabled persons that provide the independent living programs to people with various disabilities qualify.
   - Qualifying Health Organizations: Only these qualify - -
     - American Cancer Society
     - House
     - American Diabetes Association
     - Idaho Women’s and Children’s
     - American Lung Association of Idaho
     - Alliance
     - American Heart Association
     - March of Dimes
     - The Arc, Inc.
     - Association
     - Children’s Home Society of Idaho
     - Muscular Dystrophy Foundation
     - Arthritis Foundation
     - National Multiple Sclerosis Society
     - Easter Seals
     - Association
     - Idaho Cystic Fibrosis Foundation
     - Special Olympics Idaho
     - Idaho Diabetes Youth Program
     - United Cerebral Palsy
     - Idaho Epilepsy League
     - Idaho Primary Care Association
     - and it’s Community Health Centers
   - Government: Only the Federal government and Idaho State, County or City government qualifies. Sales to other States and their political subdivisions are taxable.
   - Contractor Exemptions: Construction materials for a job in a non taxing 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 is not subject to a use tax or a similar tax in the other State. Jobs in Oregon, Montana, and Alaska qualify, and some jobs in Washington.

   - Agricultural Irrigation: Irrigation equipment and materials for an agricultural irrigation project are exempt. Only agricultural irrigation projects qualify. For example, an irrigation system for a golf course or a residence would not qualify.
   - Production Equipment: A contractor who installs production equipment for a producer/manufacturer can buy the materials for the production equipment exempt from tax. This exemption does not apply to materials that become part of real property.

5. **Other Exempt Goods and Buyers:** If a buyer claims an exempt that is not listed on this form, he should mark the “other” block and must list the section of the law under which he is claiming the exemption or the certificate is not valid.

   - 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. This exemption does not include licensed motor vehicles or trailers.
   - American Indians: Sales to an enrolled Indian Tribal Member are exempt if the seller delivers the goods to him within the Reservation boundaries. The buyer’s Tribal Identification Number is required.
   - Ski Resorts: The owner or operator of a downhill ski area with an aerial passenger tramway may buy parts, materials and equipment that become a component part of the tramway and snow grooming and snowmaking equipment for the slope exempt from tax. An aerial tramway includes chair lifts, gondolas, T-bar and J-bar lifts, platter lifts, rope tows, and similar devices.