

ST-101

EFO00149  
06-10-14

Idaho State Tax Commission  
SALES TAX RESALE OR EXEMPTION CERTIFICATE

Seller's Name			Buyer's Name Ohio Wesleyan University		
Address			Address 61 South Sandusky Street		
City	State	Zip Code	City	State	Zip Code
			Delaware	OH	43015

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 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
  - 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.

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

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
- American Red Cross
- Amtrak
- Blind Services Foundation, Inc.
- Center for Independent Living
- Emergency Medical Service Agency
- Federal/Idaho Government Entity
- Forest Protective Association
- Idaho Foodbank Warehouse, Inc.
- Nonprofit Canal Company
- Nonprofit Children's Free Dental Service Clinic
- Nonprofit Hospital
- Nonprofit Museum
- Nonprofit School
- Qualifying Health Organization (see instructions for list)
- Senior Citizen Center
- State/Federal Credit Union
- 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).

- Aircraft 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
- Glider kits for IRP-registered vehicles
- Heating fuel
- Livestock sold at a public livestock market
- Medical items that qualify
- Pollution control items
- Research and development goods
- Snowmaking/grooming equipment; or aerial tramway component
- Other goods or entity exempt by law under the following statute (required) \_\_\_\_\_

**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) Dan Hitchell	Title V.P. Finance and Administration
Buyer's Federal EIN or Driver's License No. and State of Issue 31-4379585		Date 01/08/15

**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](http://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. Loggers, broadcasters, and publishers of newspapers that are free to the public (with at least 10% informational content, not ads) 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
- 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)

**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.

**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.