Form ST-101
Sales Tax Resale or Exemption Certificate

<table>
<thead>
<tr>
<th>Buyer's Name</th>
<th>Seller's Name</th>
</tr>
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<tbody>
<tr>
<td>Address</td>
<td>Address</td>
</tr>
<tr>
<td>City</td>
<td>State</td>
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**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
     - [ ] Mining
     - [ ] Processing
     - [ ] Farming
     - [ ] 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.
   - [ ] 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.**

<table>
<thead>
<tr>
<th>Buyer's Signature</th>
<th>Buyer's Name (please print)</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Edward Bower</td>
<td>Edward Bower</td>
<td>Director, Tax Compliance</td>
</tr>
</tbody>
</table>

Buyer's Federal EIN or Driver's License Number and State of Issue  
31-6000989  

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