IDAHO State Tax Commission

# Form ST-101
# Sales Tax Resale or Exemption Certificate

| Buyer's Name | | | Seller's Name | | |
|---|---|---|---|---|---|
| Youngstown State University | | | | | |
| Address | | | Address | | |
| 1 University Plaza | | | | | |
| City | State | ZIP Code | City | State | ZIP Code |
| Youngstown | OH | 44555 | | | |

**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 |
|---|---|---|
| | Adam Gustetic | Director of Procurement Service |
| Buyer's Federal EIN or Driver's License Number and State of Issue | | Date |
| 34-1011998 | | 1/28/2019 |