Form ST-101
Sales Tax Resale or Exemption Certificate

Buyer's Name
Cassia County

Address
1459 Overland Ave, Room 106

City: Burley  State: ID  ZIP Code: 83318

Seller's Name

Address

City:  State:  ZIP Code:

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
   ☐ 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.
   ☐ Blind Services Foundation, Inc.
   ☐ Emergency Medical Service Agency (nonprofit only)
   ☐ Museum (nonprofit only)

   ☐ American Indian Tribe
   ☐ Canal Company (nonprofit only)
   ☐ Forest Protective Association
   ☐ Qualifying Health Organization (see instructions for list)

   ☐ American Red Cross
   ☐ Centers for Independent Living
   ☐ Government Entity (U.S./Idaho)
   ☐ School (nonprofit only)

   ☐ Amtrak
   ☐ Children's Free Dental Service Clinic (nonprofit only)
   ☐ Hospital (nonprofit only)
   ☐ Senior Citizen Center

   ☐ Credit Union (state/federal)
   ☐ Idaho Foodbank Warehouse, Inc.
   ☐ 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)  Joseph W. Larsen  Title  Cassia County Auditor

Buyer's Federal ID or Driver's License Number and State of Issue  82-6000292  Date  October 1, 2019

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