

ST-101

EFO00149
09-30-15

Idaho State Tax Commission
SALES TAX RESALE OR EXEMPTION CERTIFICATE

Seller's Name			Buyer's Name The Board of Directors of Wittenberg College		
Address			Address 200 W Ward Street <i>mailing: P.O. Box 720 Springfield, OH 45501</i>		
City	State	Zip Code	City	State	Zip Code
			Springfield	OH	45504

1. Buying for Resale. I will sell, rent, or lease the goods I am buying in the regular course of my business. *N/A*

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. *N/A*

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 Hunting or Fishing Operation

List the products you produce: _____

3. Exempt Buyer. All purchases are exempt, and no permit number is required. Check the block that applies.

<input type="checkbox"/> Advocates for Survivors of Domestic Violence and Sexual Assault, Inc.	<input type="checkbox"/> Center for Independent Living	<input type="checkbox"/> Nonprofit Children's Free Dental Service Clinic	<input type="checkbox"/> Senior Citizen Center
<input type="checkbox"/> American Indian Tribe	<input type="checkbox"/> Emergency Medical Service Agency	<input type="checkbox"/> Nonprofit Hospital	<input type="checkbox"/> State/Federal Credit Union
<input type="checkbox"/> American Red Cross	<input type="checkbox"/> Federal/Idaho Government Entity	<input type="checkbox"/> Nonprofit Museum	<input type="checkbox"/> Volunteer Fire Department
<input type="checkbox"/> Amtrak	<input type="checkbox"/> Forest Protective Association	<input checked="" type="checkbox"/> Nonprofit School	
<input type="checkbox"/> Blind Services Foundation, Inc.	<input type="checkbox"/> Idaho Foodbank Warehouse, Inc.	<input type="checkbox"/> Qualifying Health Organization (see instructions for list)	
	<input type="checkbox"/> Nonprofit Canal Company		

4. Contractor Exemptions (see instructions). *N/A*

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).

<input type="checkbox"/> Aircraft used to transport passengers or freight for hire	<input type="checkbox"/> Livestock sold at a public livestock market
<input type="checkbox"/> Aircraft purchased by nonresident for out-of-state use	<input type="checkbox"/> Medical items that qualify
<input type="checkbox"/> American Indian buyer holding Tribal ID No. _____	<input type="checkbox"/> Pollution control items
This form doesn't apply to vehicles or boats. See instructions.	<input type="checkbox"/> Research and development goods
<input type="checkbox"/> Church buying goods for food bank or to sell meals to members	<input type="checkbox"/> Snowmaking/grooming equipment; or aerial tramway component
<input type="checkbox"/> Food bank or soup kitchen buying food or food service goods	<input type="checkbox"/> Other goods or entity exempt by law under the following statute (required) _____
<input type="checkbox"/> Glider kits for IRP-registered vehicles	
<input type="checkbox"/> Heating fuel	

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 <i>Rhonda Ward</i>	Buyer's Name (please print) <i>Rhonda Ward</i>	Title <i>Controller</i>
Buyer's Federal EIN or Driver's License No. and State of Issue <i>31-0537177</i>		Date

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.

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. Businesses offering the right to fish, hunt birds, or other wildlife as a taxable activity can buy goods that are directly and primarily used in the hunting or fishing activity without paying tax. However, these businesses must pay sales tax on any of the following:

- 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)

Loggers, broadcasters, and publishers of newspapers that are free to the public (with at least 10% informational content, not ads) are offered a similar exemption. Sellers must charge tax on purchases of the bulleted items listed above, as well as hand tools with a unit price of \$100 or less.

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.