ST-101
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09-30-15

Idaho State Tax Commission

SALES TAX RESALE OR EXEMPTION CERTIFICATE

Seller's Name			Buyer's Name: CITY OF SANDPOINT		
Address			Address: 1123 LAKE ST		
City	State	Zip Code	City: SANDPOINT	State: ID	Zip Code: 83864

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 ☐ 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.

- ☐ 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): SHANNON SYTH	Title: TREASURER
Buyer's Federal EIN or Driver's License No. and State of Issue: 82-6000258	Date: JANUARY 1, 2016	

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.