

ST-101

**Idaho State Tax Commission**  
**SALES TAX RESALE OR EXEMPTION CERTIFICATE**

WPST101  
5/17/95

Seller's name			Buyer's name University of Wisconsin -		
Address			Address		
City	State	Zip Code	City	State	Zip Code

**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 \_\_\_\_\_ Type of Products sold/leased/rented \_\_\_\_\_

b. Check the block that applies:  Wholesale only, no retail sales  
 Out-of-state retailer, no Idaho sales  
 Idaho registered retailer, seller's permit number \_\_\_\_\_  
(required - see instructions)

**2. Producer Exemptions.** I will put the goods purchased to an exempt use in the business indicated below. N/A  
Check the block that applies and complete the required information.

Logging Exemption  
 Broadcasting Exemption  
 Publishing Free Newspapers  
 Production Exemption List the products you produce: \_\_\_\_\_  
Check one:  Farming  Ranching  Manufacturing  Processing  Fabricating  Mining

**3. Exempt Buyers.** All purchases are exempt. Check the block that applies.

<input type="checkbox"/> Nonprofit Hospital	<input checked="" type="checkbox"/> Nonprofit School	<input type="checkbox"/> Nonprofit Canal Company	<input type="checkbox"/> American Red Cross
<input type="checkbox"/> Federal Land Bank	<input type="checkbox"/> Qualifying Health Organization	<input type="checkbox"/> State/Federal Credit Union	<input type="checkbox"/> Federal Government
<input type="checkbox"/> Amtrak	<input type="checkbox"/> Forest Protective Association	<input type="checkbox"/> Idaho Government Entity	<input type="checkbox"/> Idaho Foodbank Warehouse, Inc.
<input type="checkbox"/> Indian Tribe			

**4. Contractor Exemptions.** This exemption claim applies to the following invoice, purchase order, or job number. 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. (Only materials that become part of the real property qualify.)  
 An agricultural irrigation project.  
 For production equipment owned by a producer who qualifies for the production exemption.

**5. Other Exempt Goods and Buyers.** N/A

<input type="checkbox"/> Aircraft used to transport passengers or freight for hire	<input type="checkbox"/> Heating fuel and other utilities
<input type="checkbox"/> Aircraft purchased by nonresident for out-of-state use	<input type="checkbox"/> Church buying goods for foodbank or to sell meals to members
<input type="checkbox"/> Pollution control equipment required by law	<input type="checkbox"/> Food banks and soup kitchens buying food or food service goods
<input type="checkbox"/> Research and development goods for use at INEL	<input type="checkbox"/> Indian buyer holding Indian I.D. No. _____. The goods must be delivered within the boundaries of the reservation.
<input type="checkbox"/> Qualifying medical items to be administered/distributed by a licensed practitioner	<input type="checkbox"/> Snow making or grooming equipment, or aerial tramway component
<input type="checkbox"/> Other goods or entity exempt by law under the following statute _____ <span style="float: right;">(required - see instructions)</span>	

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	Title	Date
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**Attention Seller:** Each of the exemptions a customer may claim on this form has special rules (see instructions on back). It is your responsibility to learn the rules and charge tax to any customers and on any goods that do not qualify for a claimed exemption and are taxable as a matter of law.

\* This form may be reproduced.

\* This form is valid only if all information is complete.

\* The seller must retain this form.

\* See instructions on back.