

SALES TAX RESALE OR EXEMPTION CERTIFICATE

Seller's Name			Buyer's Name		
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.

- 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.

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 Buyer.** All purchases are exempt. Check the block that applies.

- | | | | |
|--|---|---|---|
| <input type="checkbox"/> American Indian Tribe | <input type="checkbox"/> Center for Independent Living | <input type="checkbox"/> Idaho Community Action Agency | <input type="checkbox"/> Nonprofit Hospital |
| <input type="checkbox"/> American Red Cross | <input type="checkbox"/> Forest Protective Association | <input type="checkbox"/> Nonprofit Canal Company | <input type="checkbox"/> Nonprofit School |
| <input type="checkbox"/> Federal Government | <input type="checkbox"/> Idaho Foodbank Warehouse, Inc. | <input type="checkbox"/> Qualifying Health Organization | <input type="checkbox"/> Amtrak |
| <input type="checkbox"/> Idaho Government Entity | <input type="checkbox"/> State/Federal Credit Union | | |

4. Contractor Exemptions. This exemption claim applies to the following invoice, purchase order, or job number.

- 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 (see instructions).

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

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. You may accept this certificate from the buyer prior to the time of sale, at the time of sale, or at any reasonable time after the sale to document the exemption claim.

- * 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.