



# Form ST-101 Sales Tax Resale or Exemption Certificate

(Contractors improving real property, use Form ST-103C)

Buyer's name (required) Cassia County			Seller's name (required)		
Address (required) 1459 Overland Ave			Address (required)		
City (required) Burley	State ID	ZIP Code (required) 83318	City (required)	State	ZIP Code (required)

**Seller:** A properly completed certificate has the buyer's and seller's information filled-in and a resale or exemption claimed. Some purchases might not qualify for the exemption claimed. You must keep a copy of this certificate.

**Buyer:** Complete the exemption that applies to your purchase. If the goods you're buying don't qualify for the exemption you're claiming, you'll be responsible for the tax due. Refer to the instructions for information about each exemption.

### 1. Buying for Resale.

- Describe the primary nature of your business \_\_\_\_\_ (required)
- Describe the products you sell, rent, or lease \_\_\_\_\_ (required)
- Check the box that applies \_\_\_\_\_ (required)
  - Idaho registered retailer; seller's permit number \_\_\_\_\_ (required - see instructions)
  - Wholesaler only; no retail sales
  - Retailer selling only through a marketplace facilitator
  - Out-of-state retailer; no Idaho business presence
  - Idaho registered prepaid wireless service seller; E911 fee permit number \_\_\_\_\_ (required - see instructions)

### 2. Production Exemptions (see instructions). Describe the products you produce \_\_\_\_\_ (required)

The goods I'm buying qualify for the exemption(s) selected below. Check all that apply

- |                                       |   |  |                                     |   |
|---------------------------------------|---|--|-------------------------------------|---|
| <input type="checkbox"/> Broadcasting | <input type="checkbox"/> Farming                      | <input type="checkbox"/> Logging       | <input type="checkbox"/> Mining     | <input type="checkbox"/> Publishing free newspapers |
| <input type="checkbox"/> Fabricating  | <input type="checkbox"/> Hunting or fishing operation | <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Processing | <input type="checkbox"/> Ranching                   |

### 3. Exempt Buyers. Purchases made directly by the entities listed below are exempt. Check the box that applies

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Advocates for Survivors of Domestic Violence and Sexual Assault, Inc. | <input type="checkbox"/> Children's free dental service clinics (nonprofit only)    | <input type="checkbox"/> Idaho Foodbank Warehouse, Inc.                              |
| <input type="checkbox"/> American Indian tribes  | <input type="checkbox"/> Credit unions (state/federal)                              | <input type="checkbox"/> Museums (nonprofit only)                                    |
| <input type="checkbox"/> American Red Cross  | <input type="checkbox"/> Emergency medical services (EMS) agencies (nonprofit only) | <input type="checkbox"/> Qualifying health organizations (see instructions for list) |
| <input type="checkbox"/> Amtrak  | <input type="checkbox"/> Forest protective associations                             | <input type="checkbox"/> Schools (nonprofit only)                                    |
| <input type="checkbox"/> Blind Services Foundation, Inc.                                       | <input checked="" type="checkbox"/> Government (U.S./Idaho)                         | <input type="checkbox"/> Senior citizen centers (nonprofit only)                     |
| <input type="checkbox"/> Canal companies (nonprofit only)                                      | <input type="checkbox"/> Hospitals (nonprofit only)                                 | <input type="checkbox"/> Volunteer fire departments (nonprofit only)                 |
| <input type="checkbox"/> Centers for independent living  |   |  |

### 4. Other Qualified Exempt Goods and Buyers (see instructions).

- |  |   |
|--|---|
| <input type="checkbox"/> Aerial tramway component or snowmaking/grooming equipment     | <input type="checkbox"/> Heating fuels  |
| <input type="checkbox"/> Agricultural grain bin structures and equipment               | <input type="checkbox"/> Livestock sold at a public livestock market                                      |
| <input type="checkbox"/> Agricultural irrigation equipment and supplies                | <input type="checkbox"/> Pollution control items  |
| <input type="checkbox"/> American Indian buyer holding Tribal ID No. _____             | <input type="checkbox"/> Prescription medical items (see instructions)                                    |
| <i>Use Form ST-133 for vehicle or vessel purchases.</i>                                | <input type="checkbox"/> Qualified semiconductor project  |
| <input type="checkbox"/> Certified data center   | <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"/> Other goods or entity exempt by law under the following statute _____ (required) |
| <input type="checkbox"/> Food bank or soup kitchen buying food or food service goods   |   |

**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 (required) <i>Joseph W. Larsen</i>	Buyer's name (required - please print) Joseph W. Larsen	Title (required) Cassia County Auditor
Buyer's federal EIN or driver's license number and state of issue (required) 82-6000292		Date (required) March 23, 2026