

Attn: University of Minnesota Departments

Re: Exempt purchases in Idaho

Please read the following instructions and explanations carefully:

In order to claim an exemption in Idaho, a **completed** ST-101 form must be presented to the sellers. Please fill in the seller's information on ST-101 (as attached) to fully complete the form.

In addition, payment for the item or service **must be** made using the University Procurement Card (PCard) or a University Check. If payment is made using a personal credit card or check, you will have to pay sales tax on the item, even if later you will be reimbursed by the University.

Idaho does not exclude items from our exempt status, so if you follow all the instructions above, sales tax on all your purchases should be exempt in Idaho.

If you have any questions or concerns regarding Idaho sales tax exemptions, please feel free to reach us at 612-624-1053 or email us at TaxHelp@umn.edu.

Sincerely,

The University Tax Management Office

UMN Department: Please fill in seller's information to fully complete this form.

ST-101

EFO00149
06-24-11

Idaho State Tax Commission
SALES TAX RESALE OR EXEMPTION CERTIFICATE

Seller's Name			Buyer's Name		
Address			Regents of the University of Minnesota		
City	State	Zip Code	c/o University Tax Mgmt Office, 2221 University Ave SE, Ste 100		
			City	State	Zip Code
			Minneapolis	MN	55414

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 _____
 - Wholesale only, no retail sales (required - see instructions)
 - Out-of-state retailer, no Idaho business presence

2. **Producer Exemptions** (see instructions). 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 (check one): Farming Ranching Manufacturing Processing Fabricating Mining
- 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 I.D. No. _____
 - 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: _____)
- This form doesn't apply to vehicles or boats. See instructions.

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) Regents of the University of Minnesota	Title Kelly D. Farmer, Tax Director
Buyer's Federal EIN or Driver's License No. and State of Issue 41-6007513	Date 4/22/13	

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 may be reproduced.
- This form is valid only if all information is complete.
- The seller must keep this form.