

ST-101

EFO00149  
06-10-14

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

Seller's Name			Buyer's Name WEST VIRGINIA UNIVERSITY		
Address			Address ONE WATERFRONT PLACE, P O BOX 6005		
City	State	Zip Code	City	State	Zip Code
			MORGANTOWN	WV	26506

**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

List the products you produce: \_\_\_\_\_

**3. Exempt Buyer.** All purchases are exempt, and no permit number is required. Check the block that applies.

<input type="checkbox"/> Advocates for Survivors of Domestic Violence and Sexual Assault, Inc.	<input type="checkbox"/> Center for Independent Living	<input type="checkbox"/> Nonprofit Children's Free Dental Service Clinic	<input type="checkbox"/> Senior Citizen Center
<input type="checkbox"/> American Indian Tribe	<input type="checkbox"/> Emergency Medical Service Agency	<input type="checkbox"/> Nonprofit Hospital	<input type="checkbox"/> State/Federal Credit Union
<input type="checkbox"/> American Red Cross	<input type="checkbox"/> Federal/Idaho Government Entity	<input type="checkbox"/> Nonprofit Museum	<input type="checkbox"/> Volunteer Fire Department
<input type="checkbox"/> Amtrak	<input type="checkbox"/> Forest Protective Association	<input checked="" type="checkbox"/> Nonprofit School	
<input type="checkbox"/> Blind Services Foundation, Inc.	<input type="checkbox"/> Idaho Foodbank Warehouse, Inc.	<input type="checkbox"/> Qualifying Health Organization (see instructions for list)	
	<input type="checkbox"/> Nonprofit Canal Company		

*WV political subdivision of the state of West Virginia*

**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).

<input type="checkbox"/> Aircraft used to transport passengers or freight for hire	<input type="checkbox"/> Livestock sold at a public livestock market
<input type="checkbox"/> Aircraft purchased by nonresident for out-of-state use	<input type="checkbox"/> Medical items that qualify
<input type="checkbox"/> American Indian buyer holding Tribal ID No. _____	<input type="checkbox"/> Pollution control items
This form doesn't apply to vehicles or boats. See instructions.	<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"/> Snowmaking/grooming equipment; or aerial tramway component
<input type="checkbox"/> Food bank or soup kitchen buying food or food service goods	<input type="checkbox"/> Other goods or entity exempt by law under the following statute (required) _____
<input type="checkbox"/> Glider kits for IRP-registered vehicles	
<input type="checkbox"/> Heating fuel	

**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 <i>Anjali B. Halabe</i>	Buyer's Name (please print) Anjali Halabe	Title AVP For Finance
Buyer's Federal EIN or Driver's License No. and State of Issue 55-6000842		Date 7/1/2017

**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.