



**Form ST-101**  
**Sales Tax Resale or Exemption Certificate**  
*(Contractors improving real property, use Form ST-103C)*

Buyer's name STATE OF WEST VIRGINIA DBA WEST VIRGINIA UNIVERSITY			Seller's name		
Address ONE WATERFRONT PLACE PO BOX 6005			Address		
City MORGANTOWN	State WV	ZIP Code 26506-6005	City	State	ZIP Code

**Seller:** All purchases might not qualify for the exemption claimed. Refer to the instructions for information about each exemption, and items on which you should collect tax.

**Buyer:** Complete the section that applies to you. If the goods you're buying don't qualify for the exemption you're claiming, you will be responsible for the tax due. Refer to the instructions for information about each exemption, and items on which you should pay tax.

**1. Buying for Resale.** I'll sell, rent, or lease the goods I'm buying in the regular course of my business.

- a. Describe the primary nature of your business \_\_\_\_\_  
 Describe the products you sell, rent, or lease \_\_\_\_\_  
*(required)*
- b. 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. Producer Exemptions** (see instructions). Describe the products you produce. \_\_\_\_\_  
*(required)*

I'll put the goods that I'm buying to an exempt use in the business selected below:

- Broadcasting
- Logging
- Publishing free newspapers
- Production Exemption (check all that apply):
- Fabricating
- Farming
- Hunting or fishing operation
- Manufacturing
- Mining
- Processing
- Ranching

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

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

**4. Other Exempt Goods and Buyers** (see instructions).

- Aerial tramway component or snowmaking/grooming equipment
- American Indian buyer holding Tribal ID No. \_\_\_\_\_  
*You can't use this form for vehicle or vessel purchases (see instructions)*
- Certified data center
- Church buying goods for food bank or to sell meals to members
- Food bank or soup kitchen buying food or food service goods
- Heating fuels
- Irrigation equipment and supplies used for agriculture
- Livestock sold at a public livestock market
- Medical items that qualify (*see instructions*)
- Pollution control items
- Qualified semiconductor project
- Research and development goods
- Other goods or entity exempt by law under the following statute \_\_\_\_\_  
*(required)*

**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 	Buyer's name (please print) MELISSA D. HUNT	Title DIRECTOR, TAX SERVICES
Buyer's federal EIN or driver's license number and state of issue 55-6000842		Date 11/21/2025