



General Information			
Name (Landlord)			
TYPE OF ENTITY : <input type="checkbox"/> Sole Ownership <input type="checkbox"/> Trade Name (DBA) <input type="checkbox"/> General Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Joint Venture <input type="checkbox"/> Trust <input type="checkbox"/> Other			
Mailing Address		City	State ZIP
Phone #	Cell #	Email Address	
Corporate Officers, Partners, Members:			
Name	Title	Phone	
Address	City	State	ZIP
Name	Title	Phone	
Address	City	State	ZIP
Business Information			
Name of Tenant Farmer:			
Primary State of Farmland:		Primary County of Farmland:	
Total Acres Farmed:		Total Acres Leased:	

This form is for information purposes only. Your signature(s) below affirm that the information provided is true and correct to the best of your knowledge.

Entity Signature (Corporation, LLC/LLP, Trust)

Entity Name: _____

By: (Printed Name/Title) _____

Signature: _____

Date: _____

Individual Applicant (Sole Proprietorship, Partnership)

Applicant (Printed Name) _____

Signature: _____ Date: _____

Applicant (Printed Name) _____

Signature: _____ Date: _____



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

Buyer's name			Seller's name		
Address			Address		
City	State	ZIP code	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 _____
(required)

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. _____

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

- | | | | | |
|---|--|---|-------------------------------------|-----------------------------------|
| <input type="checkbox"/> Broadcasting | Production Exemption (check all that apply): | | | |
| <input type="checkbox"/> Logging | <input type="checkbox"/> Fabricating | <input type="checkbox"/> Hunting or fishing operation | <input type="checkbox"/> Mining | <input type="checkbox"/> Ranching |
| <input type="checkbox"/> Publishing free newspapers | <input type="checkbox"/> Farming | <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Processing | |

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
<i>(nonprofit only)</i> | <input type="checkbox"/> Idaho Foodbank Warehouse, Inc. |
| <input type="checkbox"/> American Indian tribes | <input type="checkbox"/> Credit unions (state/federal) | <input type="checkbox"/> Museums <i>(nonprofit only)</i> |
| <input type="checkbox"/> American Red Cross | <input type="checkbox"/> Emergency medical services (EMS) agencies <i>(nonprofit only)</i> | <input type="checkbox"/> Qualifying health organizations
<i>(see instructions for list)</i> |
| <input type="checkbox"/> Amtrak | <input type="checkbox"/> Forest protective associations | <input type="checkbox"/> Schools <i>(nonprofit only)</i> |
| <input type="checkbox"/> Blind Services Foundation, Inc. | <input type="checkbox"/> Government (U.S./Idaho) | <input type="checkbox"/> Senior citizen centers <i>(nonprofit only)</i> |
| <input type="checkbox"/> Canal companies <i>(nonprofit only)</i> | <input type="checkbox"/> Hospitals <i>(nonprofit only)</i> | <input type="checkbox"/> Volunteer fire departments
<i>(nonprofit only)</i> |
| <input type="checkbox"/> Centers for independent living | | |

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

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

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)	Title
Buyer's federal EIN or driver's license number and state of issue		Date

Farmer's Certificate for Wholesale Purchases and Sales Tax Exemptions

"Eligible apiarists" (term defined on page 3) are farmers and may use this form to make tax free purchases of applicable items below. Marijuana growers and producers cannot use this certificate. Under RCW 82.04.213 marijuana is not an agricultural product therefore persons who grow, raise or produce marijuana are not farmers.

This certificate is for:

Single use

You need to show this certificate each time you buy an exempt item.

Blanket certificate

You can use this certificate anytime, as long as you and the seller/marketplace facilitator have a recurring business relationship. A recurring business relationship means you have at least one sale transaction within 12 months (RCW 82.08.050(7)(c)).

A Wholesale purchases (see page 3 explanations)

Chemical sprays or washes for the post-harvest treatment of fruit.

Feed, seed, seedlings, fertilizer, spray materials (pesticides), or agents for enhanced pollination.

Tangible personal property for resale without intervening use.

B Retail sales tax exemptions (check applicable box) (see page 3 explanations)

1. Farm equipment purchased by nonresident farmer.

Place of residence:

Proof of residence:

Equipment for use in a farming activity (include brand, model, and address of use):

2. Livestock for breeding purposes/cattle and dairy cows used to produce an agriculture product.

Animal type:

Registered breed association:

Animal name or identification number:

3. Animal pharmaceuticals.

4. Chicken farming.

- a. Propane or natural gas used to heat structures used to house chickens.

- b. Bedding materials used to accumulate and facilitate the removal of chicken manure.

- c. Poultry used in the production or sale of poultry products.

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

5. Diesel, biodiesel, or aircraft fuel used by a farmer or a horticultural service provider for farmers.
6. Farmer housing.
Items purchased:
Is the farmworker housing being built on agricultural land? Yes No
7. Livestock nutrient management equipment and facilities.
8. Replacement parts and repair services for qualifying farm machinery and equipment.
9. Anaerobic digesters and repair services.

Signature

I, the undersigned buyer, qualify to make the purchases indicated above without payment of retail sales or use tax. I understand that I must keep records to verify the exempt nature of the sale. I understand that misuse of this certificate will result in taxes due, applicable interest, and possible penalties.

Account ID *(if applicable)*:

Type of entity: Individual/sole proprietor Corporation LLC/LLP Partnership
Other (explain)

Name of buyer:

Farm name:

Mailing address:

City: _____ State: _____ Zip: _____

Authorized signature: _____ Date: _____

Title: _____ Phone number: _____

A seller who accepts this completed certificate is relieved of the responsibility to collect retail sales or use tax unless the seller fraudulently fails to collect the tax or solicits the purchaser to participate in unlawfully claiming the exemption.

The Farmers' certificate for wholesale purchases and sales tax exemption does not expire as long as the buyer and the seller have a "recurring business relationship" which means at least one sale transaction within a period of twelve consecutive months (RCW 82.08.050 (7)(c)). If it has more than 12 months since the last sale transaction the seller must obtain a new (updated) form.

**Seller must retain the original of this certificate for their records.
Do not send a copy of this certificate to the Department of Revenue.**

