IDAHO State Tax Commission

Form ST-101
Sales Tax Resale or Exemption Certificate

Buyer's Name			Seller's Name		
Westen States Equipment					
Address			Address		
500 E Overland Rd					
City	State	ZIP Code	City	State	ZIP Code
Meridian	ID	83642			

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 customers on goods that don't qualify for a claimed exemption and are taxable by law.
Buyer: Complete the section that applies to you.

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 Heavy Equip Sales Describe the products you sell, lease, or rent Heavy Equip & Parts

b. Check the box that applies: ☑ Idaho registered retailer; seller's permit number 000236926 (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.

☐ Broadcasting
☐ Logging
☐ Publishing Free Newspapers
☐ Production Exemption (check all that apply):
☐ Fabricating ☐ Hunting or Fishing Operation ☐ Manufacturing ☐ Processing
☐ Farming ☐ Mining ☐ Ranching

List the products you produce: _____

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

☐ Advocates for Survivors of Domestic Violence and Sexual Assault, Inc.
☐ American Indian Tribe
☐ American Red Cross
☐ Amtrak
☐ Blind Services Foundation, Inc.
☐ Canal Company (*nonprofit only*)
☐ Centers for Independent Living
☐ Children's Free Dental Service Clinic (*nonprofit only*)
☐ Credit Union (state/federal)
☐ Emergency Medical Service Agency (*nonprofit only*)
☐ Forest Protective Association
☐ Government Entity (U.S./Idaho)
☐ Hospital (*nonprofit only*)
☐ Idaho Foodbank Warehouse, Inc.
☐ Museum (*nonprofit only*)
☐ Qualifying Health Organization (see instructions for list)
☐ School (*nonprofit only*)
☐ Senior Citizen Center
☐ 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).

☐ Aerial tramway component or snowmaking/grooming equipment
☐ Aircraft (fixed-wing) primarily used as an air tactical group supervisor platform
☐ Aircraft primarily used to transport passengers or freight for hire
☐ Aircraft purchased by nonresident for out-of-state use
☐ American Indian buyer holding Tribal ID No._____ This form doesn't apply to vehicles or boats (see instructions)
☐ Church buying goods for food bank or to sell meals to members
☐ Food bank or soup kitchen buying food or food service goods
☐ Heating fuel
☐ Irrigation equipment and supplies used for agriculture
☐ Livestock sold at a public livestock market
☐ Medical items that qualify
☐ Pollution control items
☐ 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)	Title
Heidi Ehle	Heidi J Ehle	Corporate Controller
Buyer's Federal EIN or Driver's License Number and State of Issue		Date
82-0403542		2.4.2020