IDAHO State Tax Commission

Form ST-101
Sales Tax Resale or Exemption Certificate

Buyer's name			Seller's name		
Western States Equipment Company					
Address			Address		
500 E Overland Rd					
City	State	ZIP Code	City	State	ZIP Code
Meridian	ID	83642			

Seller: Each exemption a customer claims on this form might have special rules (see instructions). It's your responsibility to learn the rules. You must charge tax on goods that don't qualify for a claimed exemption.
Buyer: Complete the section that applies to you.

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

a. List the primary nature of your business Heavy Equip Sales . Describe the products you sell, rent, or lease Heavy Equip & Parts.

b. Check the box that applies: ☑ Idaho registered retailer; seller's permit number 000236926 (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). I'm in the business of producing _____. 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 ☐ Hunting or fishing operation ☐ Mining ☐ Ranching
☐ Farming ☐ Manufacturing ☐ Processing

3. Exempt Buyers. 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 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
☐ Volunteer fire departments

4. Contractor Exemptions (see instructions).

a. Invoice, purchase order, or job number that corresponds with this project _____

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.
☐ A certified data center project.

5. 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
☐ 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		1.9.23

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