



Form ST-101 Sales Tax Resale or Exemption Certificate

(Contractors improving real property, use Form ST-103C)

Buyer's name (required) The University of the South			Seller's name (required)		
Address (required) 735 University Ave			Address (required)		
City (required) Sewanee	State TN	ZIP Code (required) 37383	City (required)	State	ZIP Code (required)

Seller: A properly completed certificate has the buyer's and seller's information filled-in and a resale or exemption claimed. Some purchases might not qualify for the exemption claimed. You must keep a copy of this certificate.

Buyer: Complete the exemption that applies to your purchase. If the goods you're buying don't qualify for the exemption you're claiming, you'll be responsible for the tax due. Refer to the instructions for information about each exemption.

1. Buying for Resale.

- Describe the primary nature of your business _____ (required)
- Describe the products you sell, rent, or lease _____ (required)
- Check the box that applies _____ (required)
 - Idaho registered retailer; seller's permit number _____
 - Wholesaler only; no retail sales _____ (required - see instructions)
 - 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. Production Exemptions (see instructions). Describe the products you produce _____ (required)

The goods I'm buying qualify for the exemption(s) selected below. Check all that apply

- Broadcasting
- Farming
- Logging
- Mining
- Publishing free newspapers
- Fabricating
- Hunting or fishing operation
- Manufacturing
- 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 Qualified Exempt Goods and Buyers (see instructions).

- Aerial tramway component or snowmaking/grooming equipment
- Agricultural grain bin structures and equipment
- Agricultural irrigation equipment and supplies
- American Indian buyer holding Tribal ID No. _____
Use Form ST-133 for vehicle or vessel purchases.
- 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
- Livestock sold at a public livestock market
- Pollution control items
- Prescription medical items (see instructions)
- 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 (required)	Buyer's name (required - please print)	Title (required)
Buyer's federal EIN or driver's license number and state of issue (required) The University of the South 62-0475697		Date (required)