



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

Buyer's name			Seller's name Big Mountain Auctions		
Address			Address 1142 Atlantic Dr.		
City	State	ZIP Code	City Burley	State ID	ZIP Code 83318

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. _____
(required)

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

- ☐ Broadcasting Production Exemption (check all that apply):
- ☐ Logging ☐ Fabricating ☐ Hunting or fishing operation ☐ Mining ☐ Ranching
- ☐ Publishing free newspapers ☐ Farming ☐ Manufacturing ☐ 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
(nonprofit only) | <input type="checkbox"/> Idaho Foodbank Warehouse, Inc. |
| <input type="checkbox"/> American Indian tribes | <input type="checkbox"/> Credit unions (state/federal) | <input type="checkbox"/> Museums (nonprofit only) |
| <input type="checkbox"/> American Red Cross | <input type="checkbox"/> Emergency medical services (EMS) agencies (nonprofit only) | <input type="checkbox"/> Qualifying health organizations
(see instructions for list) |
| <input type="checkbox"/> Amtrak | <input type="checkbox"/> Forest protective associations | <input type="checkbox"/> Schools (nonprofit only) |
| <input type="checkbox"/> Blind Services Foundation, Inc. | <input type="checkbox"/> Government (U.S./Idaho) | <input type="checkbox"/> Senior citizen centers (nonprofit only) |
| <input type="checkbox"/> Canal companies (nonprofit only) | <input type="checkbox"/> Hospitals (nonprofit only) | <input type="checkbox"/> Volunteer fire departments
(nonprofit only) |
| <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"/> Irrigation equipment and supplies used for agriculture |
| <input type="checkbox"/> American Indian buyer holding Tribal ID No. _____
You can't use this form for vehicle or vessel purchases
(see instructions) | <input type="checkbox"/> Livestock sold at a public livestock market |
| <input type="checkbox"/> Certified data center | <input type="checkbox"/> Medical items that qualify (see instructions) |
| <input type="checkbox"/> Church buying goods for food bank or to sell meals to members | <input type="checkbox"/> Pollution control items |
| <input type="checkbox"/> Food bank or soup kitchen buying food or food service goods | <input type="checkbox"/> Qualified semiconductor project |
| <input type="checkbox"/> Heating fuels | <input type="checkbox"/> Research and development goods |
| | <input type="checkbox"/> 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
Buyer's federal EIN or driver's license number and state of issue		Date