## SALES TAX RESALE OR EXEMPTION CERTIFICATE

### Seller Information
- **Name:**
- **Address:**
- **City:**
- **State:**
- **Zip Code:**

### Buyer Information
- **Name:** The University of Tennessee
- **Address:** Controller's Office, 201 Andy Holt Tower
- **City:** Knoxville
- **State:** TN
- **Zip Code:** 37996-0100

### 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 __________________________ Describe the products you sell, lease, or rent __________________________
  - b. Check the block that applies:
    - [ ] Idaho registered retailer. Seller's permit number __________________________ (required - see instructions)
    - [ ] Wholesale only, no retail sales
    - [ ] Out-of-state retailer, no Idaho business presence

### 2. Producer Exemptions
- I will put the goods purchased to an exempt use in the business indicated below.
- Check the block that applies and complete the required information.
  - [ ] Logging Exemption
  - [ ] Broadcasting Exemption
  - [ ] Publishing Free Newspapers
  - [ ] Production Exemption (check one): [ ] Farming [ ] Ranching [ ] Manufacturing [ ] Processing [ ] Fabricating [ ] Mining
  - List the products you produce: __________________________

### 3. Exempt Buyer
- All purchases are exempt, and no permit number is required.
- Check the block that applies.
  - [ ] American Indian Tribe
  - [ ] Emergency Medical Service Agency
  - [ ] Amtrak
  - [ ] Blind Services Foundation, Inc.
  - [ ] Center for Independent Living
  - [ ] Nonprofit Children's Free Dental Service Clinic
  - [ ] Federal/Idaho Government Entity
  - [ ] Forest Protective Association
  - [ ] Idaho Foodbank Warehouse, Inc.
  - [ ] Nonprofit Canal Company
  - [ ] Senior Citizen Center
  - [ ] State/Federal Credit Union
  - [ ] Survivors of Domestic Violence and Sexual Assault, Inc.
  - [ ] Nonprofit Museum
  - [ ] Nonprofit School
  - [ ] Volunteer Fire Department
  - [ ] Qualifying Health Organization (see instructions for list)

### 4. Contractor Exemptions
- Check the block that applies.
  - 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
- Check the block that applies.
  - [ ] Aircraft used to transport passengers or freight for hire
  - [ ] Aircraft purchased by nonresident for out-of-state use
  - [ ] American Indian buyer holding Tribal I.D. 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
  - [ ] Glider kits for IRP-registered vehicles
  - [ ] Livestock sold at a public livestock market
  - [ ] Medical items that qualify
  - [ ] Pollution control items
  - [ ] Research and development goods
  - [ ] Snow making or grooming equipment, or aerial tramway component
  - [ ] Other goods or entity exempt by law under the following statute (required: __________________________)

### Buyer: Read and sign
- I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsification of this certificate for the purpose of evading payment of tax is a misdemeanor. Other penalties may also apply.

### 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 any customers and on any goods that don't qualify for a claimed exemption and are taxable by law.

- [ ] This form may be reproduced.
- [ ] This form is valid only if all information is complete.
- [ ] The seller must keep this form.