



Introduction to & Instructions for Completing the ST101 Form



What is the ST101 Form?

ST101 Form: Idaho State Tax Commission Sales Tax Resale or Exemption Certificate

As a food pantry or feeding site, you are able to purchase food for your pantry or site or other items used to grow, store, prepare or serve the food without having to pay sales tax.

Food Banks and Soup Kitchens: Food banks and soup kitchens may buy food or other goods used to grow, store, prepare, or serve the food exempt from sales tax. The exemption doesn't include licensed motor vehicles or trailers.¹

Church: A church may buy food to sell meals to its members or qualifying goods for its food bank without paying tax. Churches must pay tax on all other goods they buy to use.¹

1. Idaho State Tax Commission (2013, May 15). *Idaho State Tax Commission Sales Tax Resale or Exemption Certificate*. Retrieved from January 17, 2014, from http://tax.idaho.gov/forms/EFO00149_05-15-2013.pdf.



Why is The Idaho Foodbank requesting this form?

If you are currently participating or enrolling in POPP (Power of Purchase Program) The Idaho Foodbank needs to have an ST101 form on file for your agency, so that you will not be charged sales tax on the food your agency purchases through POPP.



The next slides will walk you through completing the ST101 form.

***You have the option to complete this form electronically, but you will need to print the form to sign it when finished before submitting it to The Idaho Foodbank.**



Please enter The Idaho Foodbank's information for the **"Seller"**.

Enter your agency's name for **"Buyer's Name"**

Enter your agency's mailing address.

ST-101
EFO00149
05-15-13

Idaho State Tax Commission
SALES TAX RESALE OR EXEMPTION CERTIFICATE

Seller's Name The Idaho Foodbank			Buyer's Name Agency Name		
Address 3562 S. T.K. Ave.			Address 1234 Happy Drive		
City Boise	State ID	Zip Code 83705	City Boise	State ID	Zip Code 83712

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 _____
- ☐ Wholesale only, no retail sales (required - see instructions)
- ☐ Out-of-state retailer, no Idaho business presence

2. **Producer Exemptions** (see instructions). I will put the goods purchased to an exempt use in the business indicated below.

Check all that apply and complete the required information.

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



After filling out the top of the form, go down to section 5 “**Other Exempt Goods and Buyers**” (skipping sections 1 through 4).

Please fill out the following form. You can save data typed into this form.

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).

<input type="checkbox"/> Aircraft used to transport passengers or freight for hire	<input type="checkbox"/> Livestock sold at a public livestock market
<input type="checkbox"/> Aircraft purchased by nonresident for out-of-state use	<input type="checkbox"/> Medical items that qualify
<input type="checkbox"/> American Indian buyer holding Tribal I.D. No. _____	<input type="checkbox"/> Pollution control items
This form doesn't apply to vehicles or boats. See instructions.	
<input type="checkbox"/> Church buying goods for food bank or to sell meals to members	<input type="checkbox"/> Research and development goods
<input type="checkbox"/> Food bank or soup kitchen buying food or food service goods	<input type="checkbox"/> Snowmaking/grooming equipment, or aerial tramway component
<input type="checkbox"/> Glider kits for IRP-registered vehicles	<input type="checkbox"/> Other goods or entity exempt by law under the following statute (required: _____)
<input type="checkbox"/> Heating fuel	

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.

Buyer's Signature	Buyer's Name (please print)	Title
Buyer's Federal EIN or Driver's License No. and State of Issue		Date

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.



If you are a food pantry or feeding site operating under a church organization select “**Church buying goods for food bank or to sell meals to members**”.

If you are a food pantry or feeding site **NOT** operating under a church organization select “**Food bank or soup kitchen buying food or food service goods**”.

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Tools Sign Comment

Please fill out the following form. You can save data typed into this form.

Highlight Existing Fields

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).

☐ 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

☐ Heating fuel

☐ Livestock sold at a public livestock market

☐ Medical items that qualify

☐ Pollution control items

☐ Research and development goods

☐ Snowmaking/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.

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Buyer's Federal EIN or Driver's License No. and State of Issue		Date

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Complete the application by having the person responsible for operation and oversight of your agency:

- sign the application (“**Buyer’s Signature**”),
- print their name (“**Buyer’s Name**”),
- enter their title (i.e. Pastor, Principal, Food Pantry Manager, etc.)
- enter the **Buyer’s Federal EIN**/ Church’s EIN (if applicable) If you do not have an EIN, enter the food pantry’s operator’s driver’s license number and state of issue.
- enter the date that the operator of your agency signed this certificate

EIN ≡
Employee
Identification
Number

<input type="checkbox"/> Glider kits for IRP-registered vehicles (required: _____)		
<input type="checkbox"/> Heating fuel		
Buyer: Read and sign. <i>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.</i>		
Buyer's Signature	Buyer's Name (please print)	Title
Buyer's Federal EIN or Driver's License No. and State of Issue		Date

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.



Please send the completed and signed Idaho State Tax Commission Sales Tax Resale or Exemption Certificate (ST101 Form) to The Idaho Foodbank.

Please e-mail a scanned version of the form to:

Chico McKinney: cmckinney@idahofoodbank.org

Mail to:

**The Idaho Foodbank
Attn: Chico McKinney
3562 S TK Ave
Boise, ID 83705**

Or Fax:

(208) 336-9692

***Completed forms need to be received by The Idaho Foodbank on Friday, February 28, 2014.**



If you would like to use your qualifying tax exemption for your food pantry or feeding site with other businesses, you can complete a separate ST101 Form and submit it to that business directly (i.e. Costco, Walt-Mart, etc).

For questions relating to submitting this form to businesses other than The Idaho Foodbank, please contact that business directly or the Idaho State Tax Commission at:

Phone:

Boise Area: (208) 334-7660

Toll Free: (800) 972-7660

Hearing impaired callers, use the Idaho Relay Service at (800) 377-3529.

Mail

Idaho State Tax Commission

PO Box 36

Boise ID 83722-0410



Questions regarding submitting the ST101 form to The Idaho Foodbank

Please contact:

Chico McKinney, Agency Relations Coordinator

Phone: 208-577-2681

E-mail: cmckinney@idahofoodbank.org



Feed Educate Advocate