



www.poeasphalt.com

CREDIT APPLICATION
POST FALLS DIVISION

COMPANY NAME:
MAILING ADDRESS:
PHYSICAL ADDRESS IF PO BOX :
CITY/STATE/ZIP:
PHONE/CELL & FAX NUMBER:
TYPE OF BUSINESS:
CORPORATION PARTNERSHIP LIMITED LIABILITY CORP
INDIVIDUAL PROPRIETOR
NUMBER OF YEARS ESTABLISHED: LINE OF CREDIT DESIRED: \$

IF A BRANCH OFFICE OR DIVISION GIVE NAME OF PARENT COMPANY AND HOME OFFICE:

WHERE SHOULD INVOICES BE MAILED TO (if different than above):

SOC SEC #/FED ID #: TAXABLE Y/N:
(IF YES YOU PAY TAX--IF NO COMPLETE EXEMPT FORMS)

PRINCIPAL OWNERS-STOCKHOLDERS-PARTNERS-OFFICERS OF COMPANY

NAME/TITLE ADDRESS CITY,STATE,ZIP PHONE/CELL

LIST PERSONS AUTHORIZED BY YOUR COMPANY TO MAKE PURCHASES

LIST LOCAL CREDITORS--3 MINIMUM

NAME ADDRESS CITY,STATE,ZIP PHONE AND FAX #'S

BANK REFERENCES

BANK NAME ADDRESS CITY, STATE, ZIP PHONE BANKING OFFICIAL

DATE

AUTHORIZED SIGNATURE OF APPLICANT

An Equal Opportunity Employer

Idaho State Tax Commission  
**SALES TAX RESALE OR EXEMPTION CERTIFICATE**

Seller's Name			Buyer's Name		
Address			Address		
City	State	Zip Code	City	State	Zip Code

**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
- List the products you produce: \_\_\_\_\_

**3. Exempt Buyer.** All purchases are exempt, and no permit number is required. Check the block that applies.

- |  |   |   |   |
|--|---|---|---|
| <input type="checkbox"/> Advocates for Survivors of Domestic Violence and Sexual Assault, Inc. | <input type="checkbox"/> Center for Independent Living    | <input type="checkbox"/> Nonprofit Children's Free Dental Service Clinic            | <input type="checkbox"/> Senior Citizen Center      |
| <input type="checkbox"/> American Indian Tribe   | <input type="checkbox"/> Emergency Medical Service Agency | <input type="checkbox"/> Nonprofit Hospital   | <input type="checkbox"/> State/Federal Credit Union |
| <input type="checkbox"/> American Red Cross  | <input type="checkbox"/> Federal/Idaho Government Entity  | <input type="checkbox"/> Nonprofit Museum   | <input type="checkbox"/> Volunteer Fire Department  |
| <input type="checkbox"/> Amtrak  | <input type="checkbox"/> Forest Protective Association    | <input type="checkbox"/> Nonprofit School   |   |
| <input type="checkbox"/> Blind Services Foundation, Inc.                                       | <input type="checkbox"/> Idaho Foodbank Warehouse, Inc.   | <input type="checkbox"/> Qualifying Health Organization (see instructions for list) |   |
|  | <input type="checkbox"/> Nonprofit Canal Company          |   |   |

**4. Contractor Exemptions** (see instructions).

- 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** (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"/> Research and development goods  |
| <input type="checkbox"/> Church buying goods for food bank or to sell meals to members | <input type="checkbox"/> Snowmaking/grooming equipment, or aerial tramway component                        |
| <input type="checkbox"/> Food bank or soup kitchen buying food or food service goods   | <input type="checkbox"/> Other goods or entity exempt by law under the following statute (required: _____) |
| <input type="checkbox"/> Glider kits for IRP-registered vehicles                       |  |
| <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.

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

## Form ST-101 Instructions

**1. BUYING FOR RESALE:** Buyers must have an Idaho seller's permit number unless they are wholesalers who make no retail sales or out-of-state retailers with no Idaho business presence (e.g. physical location, representatives, or employees, etc.). An Idaho seller's permit number has nine digits. **For example, 000123456.** If the number contains an inappropriate number, such as a federal Employer Identification Number, the certificate isn't valid. To verify a seller's permit number, contact the Tax Commission or visit our Web site at [tax.idaho.gov](http://tax.idaho.gov).

**2. PRODUCER EXEMPTIONS:** Businesses that produce products for resale can buy goods that are directly and primarily used in the production process without paying tax. Loggers, broadcasters, and publishers of newspapers that are free to the public (with at least 10% informational content, not ads) are granted a similar exemption. However, a seller must charge these buyers sales tax on any of the following:

- A hand tool with a unit cost of \$100 or less
- Transportation equipment and supplies
- Goods used in selling/distribution
- Janitorial or cleaning equipment or supplies
- Maintenance or repair equipment and supplies
- Office equipment and supplies
- Any licensed motor vehicle or trailer and parts
- Aircraft and parts
- Recreational vehicle (e.g. snowmobile, ATV, off-road motorcycle, camper, travel trailer)
- Goods that become improvements to real property (e.g. fence posts)

**Seller:** *You may stamp or imprint a Producer Exemption Claim on the front of your invoice. If customers fill in their exemption claim on a stamped or imprinted statement each time you make an exempt sale to them, you don't have to keep a form ST-101 on file for them. Contact the Tax Commission to get the required language for the statement.*

**3. EXEMPT BUYERS:** These buyers are exempt from tax on all purchases.

**Hospitals:** Only licensed nonprofit hospitals qualify. Nursing homes or similar institutions don't.

**Schools:** Only nonprofit schools qualify, including colleges and universities; primary, secondary, and charter schools; and the Idaho Digital Learning Academy. Schools primarily teaching subjects like business, dancing, dramatics, music, cosmetology, writing, and gymnastics don't qualify. Auxiliary organizations, such as parent-teacher associations and alumni groups, don't qualify.

**Museums:** Only nonprofit museums qualify. A museum collects, preserves, and displays objects and information to help the public interpret the past and present and to explore the future. Examples include institutions that display science, history, art, and culture.

**Centers for Independent Living:** To qualify, nonresidential centers must be run by disabled persons and provide independent living programs to people with various disabilities.

**Qualifying Health Organizations:**

American Cancer Society  
American Diabetes Association  
American Heart Association  
American Lung Association of Idaho  
Arc, Inc., The  
Arthritis Foundation  
Children's Home Society of Idaho  
Easter Seals  
Family Services Alliance of Southeast Idaho  
Idaho Community Action Agency  
Idaho Cystic Fibrosis Foundation  
Idaho Diabetes Youth Programs  
Idaho Epilepsy League  
Idaho Primary Care Association and its Community Health Centers  
Idaho Ronald McDonald House  
Idaho Women's and Children's Alliance  
March of Dimes  
Mental Health Association  
Muscular Dystrophy Foundation  
National Multiple Sclerosis Society  
Rocky Mountain Kidney Association  
Special Olympics Idaho  
United Cerebral Palsy

**Government:** Only the federal government and Idaho state, county, or city government qualify. Sales to other states and their political subdivisions are taxable.

**4. CONTRACTOR EXEMPTIONS:** Three exemptions apply to contractors. In each case, a contractor must list the job location, project owner, and whether the exemption claim applies to a specific invoice or purchase order, or to all purchases for a specific job number.

**Nontaxing State:** Construction materials for a job in a nontaxing state are exempt from Idaho sales tax. This exemption applies only to materials that will become part of real property and only if the contractor isn't subject to a use tax or a similar tax in the other state. Jobs in Oregon, Montana, and Alaska qualify, as do some jobs in Washington.

**Agricultural Irrigation:** Irrigation equipment and materials for an agricultural irrigation project are exempt. An irrigation system for a golf course or a residence doesn't qualify.

**Production Equipment:** A contractor who installs production equipment for a producer/manufacturer can buy the materials for the equipment exempt from tax. This exemption doesn't apply to materials that become part of real property.

## Form ST-101 Instructions - continued

**5. OTHER EXEMPT GOODS AND BUYERS:** If buyers claim an exemption that isn't listed on this form, they must mark the "other" block and list the section of the law that applies to the exemption, or the certificate isn't valid.

**Aircraft Purchased by Nonresidents for Out-of-State Use:** An aircraft sold to a nonresident is exempt if it will be immediately removed from Idaho and registered in another state and won't be stored or used in Idaho more than 90 days in any 12-month period. Aircraft kits and hang gliders don't qualify for this exemption. A business is a "nonresident" if it has no business presence in Idaho. A business with property in Idaho or employees working in the state, doesn't qualify.

**Aircraft Used to Transport Passengers or Freight for Hire:** Only aircraft purchased by an airline, charter service, air ambulance service, or air freight company qualify. Parts and repair and replacement materials for the exempt aircraft are also exempt. Examples of aircraft that don't qualify for this exemption are those used for recreational flights, aerial spraying, dumping, or logging.

**American Indian:** Sales to an enrolled Indian tribal member are exempt if the seller delivers the goods on the reservation. The buyer's Tribal Identification Number is required. For sales of vehicles or boats, use form ST-133, Sales Tax Exemption Certificate - Transfer Affidavit.

**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.

**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.

**Heating Fuels:** Heating fuels such as wood, coal, petroleum, propane, and natural gas are exempt when purchased to heat an enclosed building or a building under construction, or when used for cooking or water heating.

**Livestock:** Sales of cattle, sheep, mules, horses, pigs, and goats are exempt when sold at a public livestock market. Sales of other animals don't qualify.

**Medical Items:** Only the following medical goods qualify if a licensed practitioner will administer or distribute them: drugs, oxygen, insulin, syringes, prosthetic devices, durable medical equipment, dental and orthopedic appliances (including fillings), urinary and colostomy supplies, enteral and parenteral feeding equipment and supplies, hemodialysis and peritoneal dialysis drugs and supplies, and chemicals and equipment used to test or monitor blood or urine of a diabetic.

**Pollution Control Items:** The following items qualify: tangible personal property purchased to meet air or water quality standards of a federal or state agency; liners and reagents purchased to meet water quality standards; tangible personal property purchased to meet air or water quality standards and which become an improvement to real property of manufacturing, mining, farming, or toxic waste treatment and storage businesses; and "dry to dry transfer systems" used by the dry cleaning industry. The exemption isn't available for items used in treating drinking water, preventing soil erosion, in road construction, or in septic systems. Motor vehicles and buildings don't qualify. See Idaho Code section 63-3622X for more details.

**Research and Development (R & D):** Purchases of goods that are directly and primarily used to develop, design, manufacture, process, or fabricate a product or potential product qualify. Also, the Idaho National Laboratory and its contractors may claim an R & D exemption to buy goods directly and primarily used to advance scientific knowledge in areas that don't have a commercial application. Items that will become a part of real property don't qualify.

**Snowmaking/Grooming Equipment, Aerial Tramway:** The owner or operator of a downhill ski area with an aerial passenger tramway may buy parts, materials, and equipment that become a component part of the tramway and snow grooming and snowmaking equipment (and parts) for the slopes exempt from tax. An aerial tramway includes chair lifts, gondolas, T-bar and J-bar lifts, platter lifts, rope tows, and similar devices.



STATE OF WASHINGTON

# RESELLER PERMIT

Washington State Department of Revenue

PO Box 47476 • Olympia, WA 98504-7476 • 1-800-647-7706

**Issued to:**

600 600 600  
John Doe  
John Doe Inc.  
1234 Nowhere Rd  
Anywhere, WA 99999

**Permit Number:** X14 8694 13

**Effective Date:** 01-01-2010

**Expiration Date:** 12-31-2013

**Business Activity:**

Miscellaneous Wholesale

**This permit can be used to purchase:**

- Merchandise and inventory for resale without evening use
- Ingredients, components, or chemicals used in processing new articles of tangible personal property produced for sale
- Feed, seed, seedlings, fertilizer, and spray materials by a farmer
- Materials and contract labor for residential wholesale construction
- Items for dual purposes (see Definitions for Dual Purposes on back)

**This permit cannot be used to purchase:**

- Items for personal or household use
- Items used in your business that are not resold, such as office supplies and equipment
- Promotional items, gifts, or samples
- Tools, equipment, or equipment parts
- Materials and contract labor for public or government construction or U.S. government contracting (see Definitions on back)
- Materials and contract labor for speculative building

**The business named on this permit acknowledges:**

- It is solely responsible for all purchases made under this permit
- It understands that:
  - It subjects the business to a penalty of 50 percent of the tax due, in addition to the tax, interest, and penalties imposed (RCW 82.32.291)
  - It may result in the permit being revoked

**Notes (optional):**

---



---



---

**Important:** The Department of Revenue may use information from sellers to verify all purchases made with this permit were qualified.

Director, Washington Department of Revenue

**Reseller: Keep this original permit on file. Provide copies to sellers from which you make purchases.**

# IMPORTANT

Please read the following information carefully.

**Step 1:** Provide paper or electronic copies to sellers from which you make purchases.

**Step 2:** Keep your original reseller permit on file.

If you have a change in business structure (e.g. sole proprietor, partnership/corporation), you will need to reapply for a new permit under your new tax registration number.

For a complete list of approved uses for your reseller permit, please refer to RCW 82.04.060 and RCW 82.04.050.

## Purchases for Dual Purposes

If you don't know at the time of purchase whether item(s) will be consumed or resold, you must purchase according to the general nature of your business.

- If your business principally (more than 50 percent) consumes the item(s), you should not use a reseller permit for that purchase.
- If your business principally resells the item(s), you may use a reseller permit and then report use tax on the item(s) consumed.

## Contractor Information

Contractors may not use the permit for the following types of transactions:

- Purchase/rental of equipment or tools
- Purchase of supplies that do not become an ingredient or component part of the project (e.g. sandpaper, masking tape, saw blades, etc.)
- Purchase of materials and contract labor for public road construction or U.S. government contracting
- Purchase of all materials and contract labor for speculative building

## Definitions

### Materials and Contract labor

"Materials" refers to items that become part of real property built or improved, such as lumber, concrete, paint, wiring, pipe, insulation, nails, screws, drywall, etc. This does not include consumable supplies, tools, or equipment rentals.

"Contract labor" refers to contractors and subcontractors hired to perform construction services. The purchase of contract labor refers to the total amount charged by a contractor or subcontractor.

### Retail/Wholesale construction

"Retail/Wholesale construction" refers to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property. Retail/Wholesale construction does not include U.S. government contracting, public road construction, or speculative building.

### Public road construction

"Public road construction" refers to a prime contractor or subcontractor building, repairing, or improving a roadway owned by the federal government, municipal corporation, or political subdivision. Public road construction does not include the building, repairing, or improving a roadway owned by the state of Washington; this is a retail/wholesale construction activity.

### Speculative building

"Speculative building" refers to the construction of buildings for sale or rental by a person or entity upon real estate owned by that person or entity.

### U.S. government contracting

"U.S. government contracting" refers to businesses performing construction or improvements to real property of, or for, the United States or a city/county housing authority. It includes construction and repairs to structures, clearing land, and moving earth.

## More Information

Application forms and complete information are available online at [dor.wa.gov](http://dor.wa.gov) or by calling 1-800-647-7706.

## Seller Information

A seller accepting a reseller permit will not be held liable for any uncollected sales tax.

The seller must keep a copy of the reseller permit in its records for five years after its last use.

