



Form ST-103C Sales Tax Exemption Certificate Real Property Contractors

Buyer's name (required)			Seller's name (required)		
Address (required)			Address (required)		
City (required)	State	ZIP Code (required)	City (required)	State	ZIP Code (required)
Contractor's license number					

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. This exemption only applies to goods that will enter resale inventory for sale in the regular course of business. If you remove goods from nontaxed resale inventory and install or affix them to real property, you owe Idaho use tax unless another exemption applies.

- Describe the type of contract work you do _____
(required)
- Describe the type of goods you sell at retail (without installation) _____
(required)
- Check the box that applies
 - Idaho seller's permit number _____
(required - see instructions)
 - Out-of-state retailer; no Idaho business presence
 - Wastewater or drinking-water treatment plant equipment that you'll sell to a qualifying government entity and does not become part of real property. _____
(qualifying government entity)

2. Contractor Exemptions. This exemption certificate only applies to the project described (see instructions).

- Invoice, purchase order, or job number that corresponds with this project _____
- City and state where job is located _____
- Project owner name _____
- Exemption (check appropriate box)

<input type="checkbox"/> Agricultural grain bin structure and equipment <input type="checkbox"/> Agricultural irrigation <input type="checkbox"/> Certified data center <input type="checkbox"/> Nontaxing state (To qualify, materials must become part of real property)	<input type="checkbox"/> Pollution control project for a qualifying manufacturing, mining, or farming business <input type="checkbox"/> Production equipment owned by a producer who qualifies for the production exemption <input type="checkbox"/> Qualified clean room <input type="checkbox"/> Qualified semiconductor project
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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)		Date (required)

Specific Instructions

Section 1 — Buying for Resale

- Contractors only making improvements, alterations, or repairs to real property in Idaho aren't retailers and can't buy goods for resale. Contractors who both improve real property and sell materials without installation can buy materials exempt for resale. If materials are withdrawn from a nontaxed resale inventory for use in an Idaho real property improvement contract, the cost of those materials, products, or fully fabricated cost is subject to use tax.
- Buyers must have an Idaho seller's permit number unless they're out-of-state retailers with no Idaho business presence (e.g., physical location, representatives, employees, etc.).

An Idaho seller's permit number has nine digits, such as 000123456. You can validate a permit number by visiting tax.idaho.gov/validseller or contacting the Tax Commission.

Sales to a qualifying government entity of wastewater treatment plant materials that aren't incorporated into real property, such as pumps, filters, or similar items, are exempt from sales tax.

Section 2 — Contractor Exemptions

The following exemptions apply to contractors:

- Agricultural grain bin structures and equipment
- Agricultural irrigation
- Certified data centers
- Nontaxing states
- Pollution control
- Production equipment
- Qualified clean room
- Qualified semiconductor project

To claim one of these exemptions, contractors must identify the project owner and location, and the invoice, purchase order, or job number that corresponds with this project.

Agricultural grain bin structures and equipment. All grain bin structures and equipment, including quality control equipment, directly and primarily used in agricultural production are exempt. See Idaho Code subsections 63-3622D(a)(6) and 63-3622D(a)(7).

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. See Idaho Code section 63-3622W.

Certified data centers. Contractors working on a certified data center project can buy building materials, equipment, and fixtures that will become part of the new data center facility without paying sales tax.

This exemption doesn't apply to tools, equipment, or building materials that don't become part of the data center facility. See Idaho Code section 63-3622VV.

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. See Idaho Code section 63-3622B.

Production equipment. A contractor installing production equipment for a producer can buy the equipment and supplies exempt from tax. This exemption doesn't apply to materials that become part of real property. See Idaho Code section 63-3622D.

Pollution control items. The following items qualify: 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 in the dry cleaning industry. This exemption doesn't apply to items used in road construction, septic or sewer systems, drinking water treatment, or soil erosion prevention. Motor vehicles and buildings don't qualify. See Idaho Code section 63-3622X.

Qualified clean rooms. Class 10,000 or better clean rooms used in the production of semiconductors, semiconductor manufactured products, and/or research and development. See Idaho Code section 63-3622NN.

Qualified semiconductor projects. Contractors working on a qualified semiconductor project can buy construction and building materials to be permanently installed or placed in a qualifying project without paying sales tax. See Idaho Code section 63-3622WW.

Penalties

A penalty may be imposed for the misuse of an exemption form. If false exempt purchases are repeatedly or intentionally made, a penalty may be assessed at 5% of the sales price or \$200, whichever is greater. See Idaho Code subsection 63-3624(i).

Contact us:

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Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact