



Form ST-103C

Sales Tax Exemption Certificate

Real Property Contractors

Buyer's name			Seller's name		
Address			Address		
City	State	ZIP code	City	State	ZIP code
Contractor's license number					

Seller: Each exemption a customer claims on this form might have special rules (see instructions). It's your responsibility to learn the rules. You must charge tax on goods that don't qualify for a claimed exemption.

Buyer: Complete the section that applies to you.

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

a. Describe the type of contract work you do: _____

Describe the type of goods you sell at retail (without installation): _____

b. Check the box that applies:

☐ Idaho seller's permit number _____
(required - see instructions)

☐ Out-of-state retailer; no Idaho business presence

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

a. Invoice, purchase order, or job number that corresponds with this project _____

b. City and state where job is located _____

c. Project owner name _____

d. This exempt project is (check appropriate box):

☐ An agricultural irrigation project.

☐ A certified data center project.

☐ In a nontaxing state. (To qualify, materials must become part of the real property.)

☐ For production equipment owned by a producer who qualifies for the production exemption.

☐ A pollution control project for a qualifying contracting, mining, or farming business.

☐ A qualified clean room.

☐ A qualified semiconductor project.

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

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

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 If materials are withdrawn from a nontaxed resale inventory for use in an Idaho real property improvement contract, the cost of those materials is subject to use tax.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.

2. Contractor Exemptions

Seven exemptions apply to contractors:

- 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, location, and the invoice, purchase order, or job number that corresponds with this project.

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. Jobs in Alaska, Oregon, and Montana qualify, as do some jobs in Washington. 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. A clean room used in manufacturing. 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.

Contact us:

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tax.idaho.gov/contact