



## **\*\*IDAHO\*\* Resale and Tax Exempt Guidelines**

These guidelines are a brief overview of exemptions that pertain to stores in IDAHO. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
<b>RESALE: ***RETAILER</b> Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. <b><i>**Tires/Wheels must be sold in customer's normal course of business</i></b>	Y	<b>MUST</b> Obtain customer's Sellers Permit Number OR Tax ID Number <b>Example:</b> 00XXXXXXX (Nine Digits with the first 2 digits being 0)  <b>**FEIN NUMBERS ARE NOT VALID FOR RESALE TRANSACTIONS</b>
<b>RESALE: OUT OF STATE</b>	Y	Customer must provide their home state sales tax number
<b>FEDERAL GOVERNMENT AGENCY</b> US Army, Navy, Air Force, Homeland Security, etc. <b><i>**See GSA Invoice Processing Document on KC</i></b>	Y	Official government vehicles only <b>*MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.</b>
<b>FOREIGN DIPLOMAT</b> Agents/Consulates from foreign countries	Y	<b>MUST</b> obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
<b>NON-PROFIT ORGANIZATIONS</b>	Y	For a list of valid exempt nonprofit organizations <b><i>**See Idaho Non-Profit List</i></b>
<b>RELIGIOUS &amp; CHARITABLE</b> Religious & Charitable	N	<b>ALL</b> purchases made by religious/charitable organizations are <b>TAXABLE</b> <b><i>**For further information see Idaho Non-Profit List</i></b>
<b>AGRICULTURAL</b> Farm/Ranch	Y	<b>CARRY OUT ONLY ONLY!!!</b> Farm machinery & equipment only Exemption does not apply to motor vehicles (trucks & autos)
<b>LOCAL AND STATE GOVERNMENT AGENCIES</b> POLICE DEPT, FIRE DEPT, CITY PARKS, ETC.	Y	Official Government Vehicles ONLY <b>**Must be purchased with government funds – No cash or personal checks/credit cards allowed</b>
<b>PUBLIC TRANSPORTATION COMMON CARRIER</b> Transportation companies for hire	N	<b>ALL</b> purchases made by public transportation common carriers are <b>TAXABLE</b>