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Form ST-105

State Form 49065  
(R5 / 6-17)

Indiana Department of Revenue  
General Sales Tax Exemption Certificate

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. **This exemption certificate can not be issued for the purchase of Utilities, Vehicles, Watercraft, or Aircraft.** Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

**Sales tax must be charged unless all information in each section is fully completed by the purchaser.** Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue. A valid certificate also serves as an exemption certificate for (1) county innkeeper's tax and (2) local food and beverage tax.

**Section 1 (print only)**

Name of Purchaser: \_\_\_\_\_

Business Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

Purchaser must provide minimum of one ID number below.\*

Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate.

TID Number (10 digits): \_\_\_\_\_ - LOC Number (3 digits): \_\_\_\_\_

If not registered with the Indiana DOR, provide your State Tax ID Number from another State  
**\*See instructions on the reverse side if you do not have either number.**

State ID Number: \_\_\_\_\_ State of Issue: \_\_\_\_\_

**Section 2**

Is this a  blanket purchase exemption request or a  single purchase exemption request? (check one)

Description of items to be purchased: \_\_\_\_\_

**Section 3**

Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)

Sales to a retailer, wholesaler, or manufacturer for **resale** only.

Sale of manufacturing machinery, tools, and equipment to be used directly in direct **production**.

Sales to **nonprofit organizations** claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)

Sales of tangible personal property predominately used (greater than 50 percent) in providing **public transportation** - provide USDOT Number. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a **school bus operator**, must provide their SSN or FID Number in lieu of a State ID Number in Section 1.

USDOT Number: \_\_\_\_\_

Sales to persons, occupationally engaged as farmers, to be used directly in production of **agricultural** products for sale.  
**Note:** A farmer not possessing a State Business License Number may enter a FID Number or a SSN in lieu of a State ID Number in Section 1.

Sales to a **contractor** for exempt projects (such as public schools, government, or nonprofits).

Sales to **Indiana Governmental Units** (agencies, cities, towns, municipalities, public schools, and state universities).

Sales to the **United States Federal Government** - show agency name. \_\_\_\_\_  
**Note:** A U.S. Government agency should enter its Federal Identification Number (FID) in Section 1 in lieu of a State ID Number.

Other - explain. \_\_\_\_\_

**Section 4**

I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.

I confirm my understanding that misuse, (either negligent or intentional), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.

Signature of Purchaser: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.  
**Seller must keep this certificate on file to support exempt sales.**