Form ST-105
State Form 49065 R4/8-05

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.

Name of Purchaser

Emory University

Business Address __________________________ City _____________ State _______ Zip ____________
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# (10 digits) LOC# (3 digits)

If not registered with the Indiana DOR, provide your State Tax
ID Number from another State........................................................................... 58-0566256

*See instructions on the reverse side if you do not have either number.

State ID# GA 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. _____________________________________________

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#.

☐ 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 SS# or FID# in lieu of a State ID# in Section #1. USDOT# ____________

☐ 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 may enter a FID# or a SS# in lieu of a State ID# 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#.

☐ Other - explain. ________________________________

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.
Form ST-105
General Information and Instructions

All four (4) sections of the ST-105 must be completed or the exemption is not valid and the seller is responsible for the collection of the Indiana sales tax.

Section 1 Instructions

A) **This section requires an identification number.** In most cases this number will be an Indiana Department of Revenue issued Taxpayer Identification Number (TID# - see note below) used for Indiana sales and/or withholding tax reporting. If the purchaser is from another state and does not possess an Indiana TID#, a resident state’s business license, or State issued ID# must be provided.

B) **Exceptions** - For a purchaser not possessing either an Indiana TID# or another State ID#, the following may be used in lieu of this requirement.

- **Federal Government** – place your FID# in the State ID# space.
- **Farmer** – place your SS# or FID# in the State ID# space.
- **Public transportation haulers** operating under another motor carrier authority, or with a contract as a school bus operator, must indicate their SS# or FID# in the State ID# space.
- **Nonprofit Organization** – must show its FID# in the State ID# space.

Section 2 Instructions

A) Check a box to indicate if this is a single purchase or blanket exemption.

B) Describe product being purchased.

Section 3 Instructions

A) Purchaser must check the reason for exemption.

B) Purchaser must be able to provide additional information if requested.

Section 4 Instructions

A) Purchaser must sign and date the form.

B) Printed name and title of signer must be shown.

**Note:** The Indiana Taxpayer Identification Number (TID#) is a ten (10) digit number followed by a three (3) digit LOC#. The TID# is also known as the following:

- a) Registered Retail Merchant Certificate
- b) Tax Exempt Identification Number
- c) Sales Tax Identification Number
- d) Withholding Tax Identification Number

The Registered Retail Merchant Certificate issued by the Indiana Department of Revenue shows the TID# (10 digits) and the LOC# (3 digits) at the top right of the certificate.
Sales of meals during a meeting of the organization are taxable because
the meals are provided for the convenience of the organization and its
members. Such meals are taxable even when served in conjunction with a
meeting that is furthering the organization’s nonprofit purpose.

At the same convention, the organization reserves and pays for, out of its
treasury, the cost of four hotel rooms to be used by its officers for lodging.
The lodgings provided for the officers by the organization are not exempt
from the sales tax or the innkeepers’ tax, if applicable. The rental of rooms
for its officers or members is a private benefit for the individual and is not
for the purpose for which the organization exists.

If a member of the organization purchases a meal or lodging, even if the
member is to be reimbursed by the organization, the purchase is not
exempt and the member must pay sales tax at the time of purchase.
Purchases used for social purposes are never exempt.

NOTE: The fact that an organization is incorporated as a nonprofit corporation or is being
exempted from income tax by the Internal Revenue Service does not necessarily mean
that purchases made by the nonprofit organization are exempt from sales/use tax.

Organizations, as previously described, that are registered with the Indiana Department of
Revenue as nonprofit organizations may purchase exempt from Indiana sales and use tax
tangible personal property primarily used in carrying out the nonprofit purpose of the
qualified organization. To purchase tax exempt, the organization must complete and
provide to the vendor a Form ST-105, or the Streamlined Sales Tax Governing Board
Form F0003.

**Purchases by Non-Indiana Nonprofit Organizations**

Nonprofit organizations not registered with the Indiana Department of Revenue and
located in another state may use a properly completed Form ST-105, or Streamlined Sales
Tax Governing Board Form F0003, to make purchases exempt from the sales tax.

**Purchases for Resale**

Tangible personal property purchased for resale by a nonprofit organization is eligible for
the sales tax exemption.

**Purchases by Social Organizations**

Purchases of tangible personal property to be used by organizations organized and
operated predominantly for social purposes are not exempt. If more than 50% of an
organization’s expenditures is related to social activities, the organization is considered to