

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.

Section 1 (print only)	Name of Purchaser _____		
	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) _____
Section 2	If not registered with the Indiana DOR, provide your State Tax ID Number from another State.....		
	State ID# _____		State of Issue _____
	*See instructions on the reverse side if you do not have either number.		

Section 2	Is this a <input type="checkbox"/> blanket purchase exemption request or a <input type="checkbox"/> 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)		
	<input type="checkbox"/> Sales to a retailer, wholesaler, or manufacturer for resale only.		
	<input type="checkbox"/> Sale of manufacturing machinery, tools, and equipment to be used directly in direct production .		
	<input type="checkbox"/> Sales to nonprofit organizations claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)		
	<input type="checkbox"/> 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# _____		
	<input type="checkbox"/> 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.		
	<input type="checkbox"/> Sales to a contractor for exempt projects (such as public schools, government, or nonprofits).		
	<input type="checkbox"/> Sales to Indiana Governmental Units (agencies, cities, towns, municipalities, public schools, and state universities).		
Section 4	<input checked="" type="checkbox"/> Sales to the United States Federal Government - show agency name. <u>Federal Credit Union</u>		
	Note: A U.S. Government agency should enter its Federal Identification Number (FID#) in Section #1 in lieu of a State ID#.		
Section 4	<input type="checkbox"/> 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, (<i>either negligent or intentional</i>), 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 _____
Section 4	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.



National Credit Union Administration

Credit Union: _____

Charter Number: _____

LETTER OF EXEMPTION

This Letter of Exemption certifies that federal credit unions are exempt from all taxes imposed by the United States or by any state, territorial, or local taxing authority, except for local real or personal property tax. Section 122 of the Federal Credit Union Act (12 U.S.C. § 1768) states in relevant part:

The Federal credit unions organized hereunder, their property, their franchises, capital reserves, surpluses, and other funds, and their income shall be exempt from all taxation now or hereafter imposed by the United States or by any State, Territorial, or local taxing authority: except that any real property and any tangible personal property of Federal Credit unions shall be subject to Federal, State, Territorial and local taxation to the same extent as other similar property is taxed.

This exemption from taxation includes, but is not limited to, state or local sales taxes for direct purchases of goods or services by a federal credit union, and hotel occupancy taxes on lodging or meals for employees traveling on official federal credit union business. The exemption applies in instances where the obligation of paying the tax falls on the federal credit union, and payment is made by the federal credit union via direct billing or use of a credit card in the name of the federal credit union.

For a more detailed explanation of the tax exemption please visit the agency's website at: http://www.ncua.gov/GenInfo/GuidesManuals/Tax_Exempt/ExemptExplanation.htm

Sincerely,

A handwritten signature in black ink, appearing to read 'Michael J. McKenna'.

Michael J. McKenna
General Counsel

(Revised 8/2011)

Explanations of the Tax Exemption Letter

The NCUA is providing a revised Tax Exemption Letter for immediate use by all federal credit unions. Federal credit unions can obtain the revised Tax Exemption Letter by accessing the NCUA's website, or by specifically requesting it from the NCUA's Office of General Counsel. The revised Tax Exemption Letter replaces the previous letter provided to federal credit unions.

Why has the Tax Exemption Letter been revised?

The need for the new letter stems from consultations with the Department of Justice following complaints by several state tax authorities.

The state tax authorities have primarily taken issue with the previous exemption letter in connection with employee travel. The states are ruling that a credit union employee is not exempt from sales and/or use tax if he pays for travel lodging directly, even though the employee is on official business and will be receiving reimbursement. The states will allow for the exemption only when the credit union makes direct payment.

The rationale behind not allowing the exemption is that the legal incidence of the tax falls on the employee. That is, when the employee procures a hotel room while traveling on official business it is the employee that is incurring the tax, not the credit union. The credit union is not a party to the transaction. The fact that the credit union reimburses the employee for the expenses, and thereby assumes the economic burden of the total cost of the lodging, including the tax, does not mean that the credit union is being taxed.

The states' position is in line with long standing treatment of U.S. Government employees traveling on official business. In fact, both DOJ, and the Comptroller General have found that purchases of lodgings by a federal employee traveling on government business are exempt from tax only when payment is made directly by the federal government pursuant to direct billing. Consequently, since credit unions are federal instrumentalities and are exempt from taxation in much the same fashion as the federal government, it is appropriate for a state to deny a tax exemption to a credit union employee paying for his lodgings.

Accordingly, to more accurately reflect the government-wide interpretation regarding the availability of tax exemptions for federal instrumentalities, the NCUA is issuing the revised tax exemption letter.

When can a federal credit union use the Tax Exemption Letter?

The revised Tax Exemption Letter can only be used when a federal credit union is making payment by direct billing, or payment is made via a credit card issued in the credit union's name. For example, an employee staying in a hotel may not use the revised Tax Exemption Letter if that employee is paying for the lodging and then subsequently receiving reimbursement for payment. This prohibition even includes situations where an employee utilizes a corporate credit card, if that card is billed directly to the employee. The federal credit union must make direct payment to receive the exemption.

Are employees ever entitled to an exemption from hotel or occupancy taxes when payment is not made directly by a credit union?

Yes. Several states and cities have specifically exempted federal employees from paying a hotel occupancy

tax. As such, federal credit union employees may be entitled to a tax exemption, because federal credit unions are viewed as federal instrumentalities. These specific exemptions usually apply regardless of the payment method. Thus, employees should continue to inquire whether they are entitled to a tax exemption when paying for lodging.