

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, Aircraft, or Gasoline. In addition, this exemption certificate may not be issued by a nonprofit organization.** 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: Indiana University

Business Address: 1024 E 3rd St City: Bloomington State: IN ZIP Code: 47405

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): 0003123294 - LOC Number (3 digits): 900

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

Name of Seller: _____

Address of Seller: _____ City: _____ State: _____ ZIP Code: _____

Section 3

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

Description of items to be purchased: All tangible personal property and services

Section 4

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 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 5

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, aircraft, or gasoline. I further attest that the property purchased is not being purchased by a nonprofit organization.

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: Donald S. Lukes Date: 1/15/2026

Printed Name: Donald S. Lukes Title: University Treasurer

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.

Instructions for Completing Form ST-105

All five 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

- 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 Number, a resident state's business license, or State issued ID Number must be provided.
- B) Exceptions -** For a purchaser not possessing either an Indiana TID Number or another State ID Number, the following may be used in lieu of this requirement.
- Federal Government** – place your FID Number in the State ID Number space.
- Farmer** – place your SSN or FID Number in the State ID Number space. Please complete the Agricultural Equipment Exemption Usage Questionnaire (Form AGQ-100) in order to determine the amount of the exemption you can claim. If the purchase does not qualify for a 100% or predominate exemption, the ST-105 should not be issued to the vendor. Instead, sales tax should be paid on the purchase, and the farmer should file a Claim for Refund (Form GA-110L) with the department and include the AGQ-100.
- Public transportation haulers** operating under another motor carrier authority, or with a contract as a school bus operator, must indicate their SSN or FID Number in the State ID Number space.

Section 2

- A) Enter the seller's name and address.

Section 3

- A) Check a box to indicate if this is a single purchase or blanket exemption.
- B) Describe product being purchased.

Section 4

- A) Purchaser must check the reason for exemption.
- B) Purchaser must be able to provide additional information if requested.

Section 5

- 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 digit number followed by a three digit LOC Number. 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.