

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.

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. If you are a retailer, you must have a sales tax identification number (STIN) to file this form. If you are a wholesaler, you must have a wholesaler identification number (WIN) to file this form. If you are a manufacturer, you must have a manufacturer identification number (MIN) to file this form. If you are a contractor, you must have a contractor identification number (CIN) to file this form. If you are a lessor, you must have a lessor identification number (LIN) to file this form. If you are a seller of real estate, you must have a seller identification number (SIN) to file this form. If you are a seller of motor vehicles, you must have a seller identification number (SVIN) to file this form. If you are a seller of boats, you must have a seller identification number (SBIN) to file this form. If you are a seller of firearms, you must have a seller identification number (SFIN) to file this form. If you are a seller of alcoholic beverages, you must have a seller identification number (SABIN) to file this form. If you are a seller of tobacco products, you must have a seller identification number (STABIN) to file this form. If you are a seller of other goods, you must have a seller identification number (SOGIN) to file this form. If you are a seller of services, you must have a seller identification number (SSGIN) to file this form. If you are a seller of real estate, you must have a seller identification number (SREIN) to file this form. If you are a seller of motor vehicles, you must have a seller identification number (SMVIN) to file this form. If you are a seller of boats, you must have a seller identification number (SMBIN) to file this form. If you are a seller of firearms, you must have a seller identification number (SMFIN) to file this form. If you are a seller of alcoholic beverages, you must have a seller identification number (SMABIN) to file this form. If you are a seller of tobacco products, you must have a seller identification number (SMSTABIN) to file this form. If you are a seller of other goods, you must have a seller identification number (SMOGIN) to file this form. If you are a seller of services, you must have a seller identification number (SMSSGIN) to file this form.