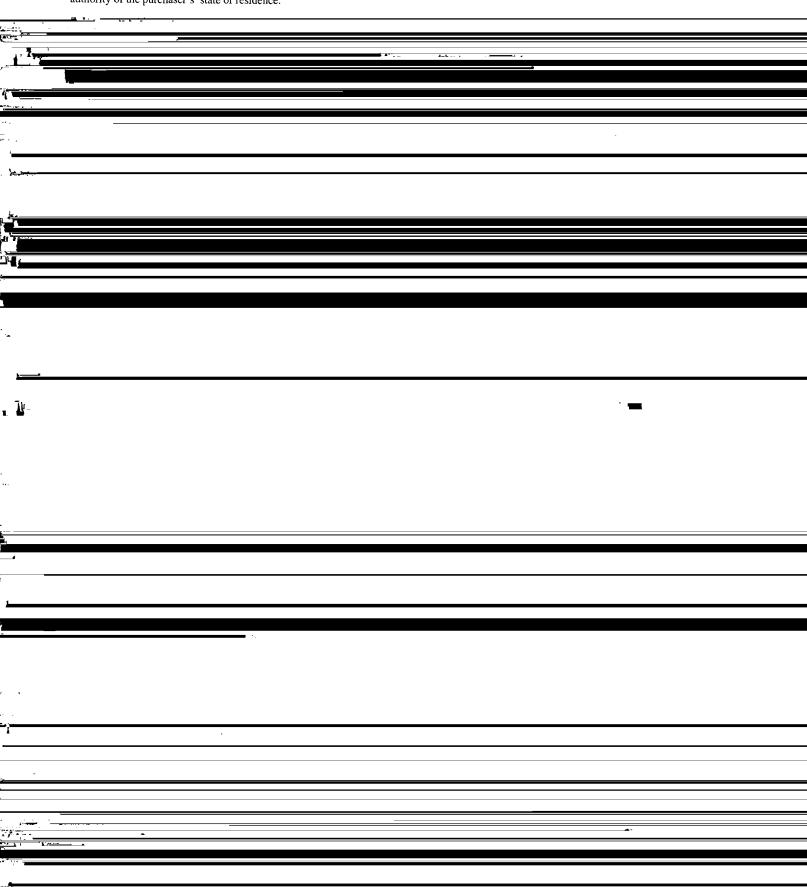
Form ST-105

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 <u>Utilities</u>, <u>Vehicles</u>, <u>Watercraft</u>, or <u>Aircraft</u>. 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.

