

**Brownwick LLC  
dba WONDERMILL**

322 West Griffith Road  
Pocatello Idaho 83201

Phone 208-234-9352 - [www.thewondermill.com](http://www.thewondermill.com)

**APPLICATION FORM**  
**To Become An Authorized WonderMill Dealer**  
**With Internet Presence**

In order to apply to become an Authorized Wondermill Dealer,  
You must fill out and initial ALL pages of the attached  
Internet Dealer Agreement Form  
Complete & email to [service@thewondermill.com](mailto:service@thewondermill.com)  
or fax to 208-419-0602

**Store Information:**

(this information will be displayed on our website)

Store Name \_\_\_\_\_  
Telephone (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
Country if not USA \_\_\_\_\_

**Account Information:**

Contact Name \_\_\_\_\_  
Contact's Telephone (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_  
Contact's Email Address \_\_\_\_\_  
State Tax ID # \_\_\_\_\_  
Employer ID # (EIN) \_\_\_\_\_

**Shipping Information:**

Ship-to Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Please completely fill out the  
**Dealer Agreement Form including the tax form. And initial each page**

**\*\* The specifics of this Current Agreement Form  
Supersedes any prior agreement \*\***

# WONDERMILL AUTHORIZED DEALER AGREEMENT WITH INTERNET PRESENCE

This Internet Dealer Agreement ("Agreement") is entered into as of the date specified below between **Brownwick, LLC dba Wondermill** ("The Company") located at 322 W. Griffith Road, Pocatello ID 83201

and \_\_\_\_\_ ("Wondermill "Internet Dealer")

having a business address at \_\_\_\_\_ City \_\_\_\_\_ St \_\_\_\_\_ Zip \_\_\_\_\_,

WHEREAS The Company manufactures and/or markets certain kitchen appliances under the WONDERMILL brand names and it desires to authorize Internet Dealers to sell these products to consumers via the internet, and

WHEREAS Internet Dealer is willing to undertake sales of the Authorized Products, as defined below, on the terms and conditions set forth herein.

Now, therefore, The Company and Internet Dealer agree as follows:

## 1. DEFINITIONS

- a. **"AUTHORIZED WEBSITES"** – The specific internet websites, listed in the attached Exhibit A, through which Internet Dealer may market, advertise, offer to sell, sell and/or fulfill orders for the Authorized Products.
- b. **"AUTHORIZED PRODUCTS"** - The kitchen appliance products or any other type of products manufactured and/or distributed by The Company under the WONDERMILL brands.
- c. **"M.A.P."** – The Company's Minimum Advertised Pricing policies, which are updated from time to time and are designed to protect the valuable goodwill associated with the Authorized Products and the economic opportunities available to distributors of the Authorized Products. The Company's MAP policies are incorporated herein by reference.
- d. **"TRADEMARKS"** – This term encompasses all federal and common law rights in and to the following protected brands: WONDERMILL®

2. **INITIAL PURCHASE REQUIREMENT** – Internet Retailer shall initially purchase a minimum of (10) WonderMills and/or Wonder Juniors and/or WonderMix mixers.

3. **ANNUAL PURCHASE MINIMUMS** – Internet Retailer shall maintain an "Active Authorized Dealer" status by purchasing a minimum of (10) Wondermills and/or Wonder Junior Handmills and/or WonderMix Mixers each calendar year.

4. **AUTHORIZED SITE** - Pursuant to this Internet Agreement, Internet Dealer is authorized to market, advertise, offer to sell, sell and/or fulfill orders for Authorized Products via the Authorized Websites. The authorization granted hereunder is for the websites listed in Exhibit A ONLY and Internet Dealer shall not market, advertise, offer to sell, sell and/or fulfill orders for the Authorized Products through any other website or via any other electronic or physical location without The Company's prior written consent. Internet Dealer shall at all times be a nonexclusive dealer of the Authorized Products.

5. **NON-EXCLUSIVE SITE LICENSE TO TRADEMARKS** - Internet Dealer acknowledges that the Trademarks are valuable intangible assets of The Company and that all use of the Trademarks shall be in strict accordance with this Internet Agreement. Internet Dealer agrees that all advertising using the Trademarks and/or all advertising of the Authorized Products shall first be approved by The Company, which approval shall not be unreasonably withheld. Furthermore, the Authorized Websites must state that the Trademarks are used with permission of The Company.

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6. **TERMS AND CONDITIONS OF LICENSE AND AGREEMENT** - In order to become and remain an Internet Dealer, and as a condition of the limited license granted hereby, Internet Dealer covenants, warrants and agrees to the following terms and conditions:

- a. Internet Dealer shall maintain at its Authorized Websites a representative presentation of the Authorized Products that it carries or makes available for its clients under this Internet Agreement.
- b. Internet Dealer shall make all the Authorized Products advertised on the Authorized Websites available for purchase by customers through said Authorized Websites.
- c. Internet Dealer shall maintain a high quality site that conveys a high quality and premium image for both Authorized Products and for Internet Dealer.
- d. Internet Dealer shall make all arrangements to deliver the Authorized Products ordered by customers from the Authorized Websites.
- e. All credit card sales of the Authorized Products shall be conducted as secured credit card transactions in accordance with standard online secured transaction protocols.
- f. Internet Dealer will not offer any Authorized Product for sale on any auction-type internet website, including but not limited to eBay or Amazon Marketplace .
- g. Internet Dealer shall not advertise any website not listed in this Agreement, including but not limited to eBay or Amazon Marketplace without the pre-approval of the WONDERMILL Company. MAP violations on, including, but not limited to, eBay and Amazon Marketplace will constitute a material breach of this Agreement and will constitute an immediate account de-activation .
- h. Internet Dealer shall not permit a customer or potential customer to click through from an Authorized Website to the website of any third party seller (i.e., Amazon Marketplace) of any Authorized Product.
- i. Internet Dealer must have adequate and dedicated customer service staff to handle customer inquiries and complaints.
- j. Internet Dealer must have a mechanism in place for confirming to the ordering customer by electronic mail each order placed through the Authorized Websites.
- k. Internet Dealer must spell out clearly and conspicuously at its Authorized Websites the terms and conditions that apply to any warranties, refunds to or returns by customers. Unless otherwise directed by the Company, Internet Dealer shall provide its own facilities to address and resolve all warranty, refund or return requirements. At no time shall Internet Dealer advertise a warranty on Authorized Products which exceeds the terms or scope of the warranty provided by the manufacturer for such product.
- l. Internet Dealer must have readily available an adequate inventory of Authorized Products in order to promptly meet all customers demand and orders.
- m. Internet Dealer shall adhere to and comply with all pertinent state and federal regulations, statutes and rules applicable to taking orders or conducting business over or through the Internet.
- n. Internet Dealer shall insure that all marketing, advertising and sales practices do not cause damage to The Company, the manufacturers of Authorized Products, their reputations and/or their individual ability to compete.
- o. Internet Dealer shall at all times conduct its business in such a manner as will reflect favorably on The Company and the manufacturers of the Authorized Products. Internet Dealer shall not employ any deceptive or express any misleading or deceptive advertising or promotional materials, and shall not engage in any act which, in the sole judgment of the Company, would be harmful or detrimental to The Company or any other customers, demonstrators, Internet Dealers, or distributors of the Authorized Products.

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7. **MINIMUM ADVERTISED PRICING** - Internet Dealer has read and understands WONDERMILL'S policies regarding Minimum Advertised Pricing ("MAP."). Internet Dealer further agrees that in addition to The Company's standard MAP policies, the following additional MAP conditions apply to this Internet Agreement:
- a. Internet Dealer agrees that The Company's MAP policies apply to all advertisement in all media, including, without limitation, flyers, posters, coupons, mailers, inserts, newspapers, magazines, catalogs, mail order catalogs, television, radio, public signage, books, seminars, all internet web pages and websites (including without limitation Facebook, Twitter, eBay, etc.), email, email quotes, phone quotes, or any other type of media.
  - b. Pricing of Authorized Products must be in accordance with The Company's established MAP policies. Internet Dealer acknowledges that The Company may, in its sole discretion, change or revise its MAP lists. It is, therefore, the Internet Dealer's responsibility to obtain and strictly follow The Company's most recent MAP lists and any updates thereto.
  - c. Internet Dealer agrees that any direct or implied advertising of the Authorized Products below MAP can have an adverse effect on the valuable goodwill associated with the exclusive brands represented herein, thereby causing irreparable damage to the protected brands, to The Company and to its other distributors. Internet Dealer may not advertise that it offers a "lowest" price or that it will beat another's advertised price.
  - d. Although Internet Dealer may not advertise the Authorized Products below the established MAP price, it may establish a higher advertised price.
  - e. Violations of MAP policies by Internet Dealer will constitute a material breach of this agreement. And result in immediate deactivation of dealer account and agreement.
8. **RETAIL SALES ONLY** - Internet Dealer shall only engage in retail sales of the Authorized Products to end users. Any sales by Internet Dealer of the Authorized Products to sub-dealers, distributors, non-end users, or any other party that ultimately resells the products is strictly prohibited, unless agreed upon in writing by The Company.
9. **CESSATION OF ADVERTISING AND USE OF TRADEMARKS** - Upon termination of this Agreement, Internet Dealer shall immediately discontinue all use of the Wondermill brand trademarks and shall cease to advertise or represent itself as an authorized Company dealer. Internet Dealer agrees that The Company is entitled to emergency injunctive relief at Internet Dealer's expense, including The Company's reasonable attorneys' fees, should Internet Dealer fail to immediately suspend all advertising of Authorized Products and all use of the Trademarks from the Authorized Websites and any referring search engines or other websites upon termination of this Internet Agreement.
- Also, it is understood that upon termination of this Internet Agreement, if termination is due to MAP Violations by internet Dealer or caused by the Dealer offering any Wondermill Product for sale on any internet selling website auction-type internet website including but not limited to eBay or Amazon Marketplace without Approval from Brownwick LLC dba Wondermill, then the internet dealer understands and agrees that those Wondermill products sold in those unauthorized websites will have no warranty from The Wondermill Company or Brownwick LLC. They further understand that the Internet Dealer will be responsible for any warranty or issues that arise from any sales of Wondermill products that they conduct on any unauthorized websites.
10. **POLICIES AND PROCEDURES** - Internet Dealer agrees to abide by all published Policies and Procedures of the Company, and acknowledge receipt of the current Policies and Procedures.
11. **AUTHORIZED PRODUCT DEMO MODEL/REFURBISHED PRODUCTS** - Internet Dealer may not sell, offer for sale or otherwise advertise any used, refurbished, or demonstration model of an Authorized Product over the internet unless approved by The Wondermill Company before doing so.
12. **REPACKAGING** - Internet Dealer may not repackage any Authorized Product without written approval from the Company.
13. **CONFIDENTIALITY** - The Company and Internet Dealer each agree to keep confidential all information including, without limitation, the terms of this agreement, any business and financial information regarding the Company, the Authorized Products, customer and vendor lists, and pricing and sales information concerning either party hereto.

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14. **ASSIGNMENT** - This Internet Agreement is non-assignable and may not be transferred by Internet Dealer to any other person or entity and may not be transferred to any other website, regardless of ownership of said site.
15. **RELEASE FROM RESPONSIBILITY** - Neither party shall be liable for failure to perform its part of this Agreement when such failure is due to fire, flood, strikes, labor troubles or other industrial disturbances, inevitable accidents, war (declared or undeclared), embargoes, blockades, legal restriction, riots, insurrections, or any cause beyond the control of the parties, providing these events could not be foreseen or the effects of these events prevented, when the Agreement was entered into. Such events will only release a party from responsibility if they result in the impossibility, temporarily or definitely, of performing its part of the Agreement to the exclusion of events which simply involve that performance will be more difficult or more costly. Moreover, the benefit of this clause shall only be applicable if the said events are not subject to other dispositions under one of the clauses of the present Agreement.
16. **ENTIRE AGREEMENT AND AMENDMENT** - This Agreement constitutes the entire understanding between the parties hereto and supersedes any prior agreements or understanding related to the sale of Authorized Products on the internet. This Internet Agreement cannot be amended by any oral agreement or understanding or by any past practice or course of dealing. NO sales representative or non –authorized employee of The Company has any authority, express or implied, to amend, alter or change this Agreement. The Company reserves the right to modify any terms and conditions contained in this Agreement at anytime.
17. **TERM AND TERMINATION** - This Internet Agreement shall remain in force and effect until terminated by either party, or for so long as the separate Dealer Agreement between the parties is in effect, including any renewals or extensions. This Internet Agreement terminates automatically upon the termination of the separate Dealer Agreement between the Company and Internet Dealer.
18. **NO WAIVER** - Failure by either party to require performance of any term or obligation of this Agreement shall constitute a waiver of its right to (1) subsequently enforce such term; (2) enforce other terms of this Agreement; or (3) terminate this Agreement. Should any portion of this Agreement be adjudged to be unenforceable, that shall not affect the enforceability of other provisions of this Agreement.
19. **APPLICABLE LAW** - This Internet Agreement shall be enforced and interpreted under the laws of the State of Idaho as applicable to contracts or agreements executed in or to be performed in the State of Idaho. Any action to enforce this Agreement shall be brought in state court in Bannock County or federal court in the District of Idaho, Central Division. Both parties agree to be subject to jurisdiction and venue in either state court in Bannock County or federal court in the District of Idaho, Central Division.
20. **INDEPENDENT ENTITIES** - Nothing contained herein shall affect, modify or change the fact that The Company and Internet Dealer are separate legal entities and are not representatives or agents of each other. This Internet Agreement does not create a joint venture, partnership and/or agency relationship. The Company shall bear not responsibility, directly or indirectly, for the Authorized Websites or for the transactions made through said websites.
21. **LIMITATION OF LIABILITY** - INTERNET DEALER AGREES TO INDEMNIFY AND HOLD HARMLESS THE COMPANY AND ITS SUBSIDIARIES AND AFFILIATES, AND ITS DIRECTORS, OFFICERS, EMPLOYEES, AGENTS, SHAREHOLDERS, PARTNERS, MEMBERS AND OTHER OWNERS, AGAINST ANY AND ALL CLAIMS, ACTIONS, DEMANDS, LIABILITIES, LOSSES, DAMAGES, JUDGMENTS, SETTLEMENTS, COSTS, AND EXPENSES (INCLUDING LEGAL FEES) INSOFAR AS SUCH LOSSES, OR ACTIONS IN RESPECT THEREOF, ARISE FROM OR ARE BASED ON: 1) ANY FAILURE OR BREACH OF ANY REPRESENTATION, WARRANTY, COVENANT, OR AGREEMENT MADE BY INTERNET DEALER HEREIN; 2) ANY MISUSE OF THE COMPANY'S TRADEMARKS OR TRADE NAMES AND 3) ANY CLAIM RELATED TO INTERNET DEALER'S BUSINESS, WEB SITE, OR OPERATIONS OF ANY KIND.

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IT IS SO **AGREED** THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ , 20\_\_\_\_\_.

**WONDERMILL COMPANY**

**INTERNET DEALER**

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**Name** \_\_\_\_\_

**Name** \_\_\_\_\_

**Title** \_\_\_\_\_

**Title** \_\_\_\_\_

**Date** \_\_\_\_\_

**Date** \_\_\_\_\_

**Signature**\_\_\_\_\_

**Signature**\_\_\_\_\_

Exhibit A:

**Dealer Requested Website Approvals**

List any and all URLs and web addresses where you plan to sell, advertise or promote our products

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_
- 4. \_\_\_\_\_
- 5. \_\_\_\_\_
- 6. \_\_\_\_\_
- 7. \_\_\_\_\_

**Dealers who will be purchasing at least 250 machines with their initial order or who have purchased more than 250 machines in the past year can apply for permission to sell at MAP Pricing on eBay, Walmart.com, Sears.com or other similar selling platforms.**

**However, they MUST get approval before ever selling on any of these sites or platforms.**

**Furthermore, they agree to never sell Wondermill Company products on Amazon.com**

\_\_\_\_\_ YES, I would like to have approval to sell WonderMill products on eBAY and/or any other internet selling sites like eBAY listed above).

- I am purchasing 250 Grainmills and/or Wondermixes) with my initial order. Or I have purchased over **250 machines in the past 12 months.**
- **I will never sell on the Amazon.com Market place** and will obey MAP Pricing.
- I also understand that violating MAP or selling on Amazon will automatically void my dealer Agreement and my account will be deactivated.

Signed By \_\_\_\_\_

Name of Company \_\_\_\_\_

eBAY Seller Name \_\_\_\_\_

Other Internet Site Seller Name \_\_\_\_\_

Other Internet Site Seller Name \_\_\_\_\_

(please include any and all applicable Internet Seller Names)

Date \_\_\_\_\_

Approval Date \_\_\_\_\_ Wondermill Company

By \_\_\_\_\_ Wondermill Representative

**Brownwick LLC**  
**dba WONDERMILL**

322 West Griffith Road  
Pocatello Idaho 83201  
Phone 208-234-9352 - [www.thewondermill.com](http://www.thewondermill.com)

**Credit Card Authorization Form**

I \_\_\_\_\_, hereby authorize Brownwick LLC dba WONDERMILL to charge my credit card account in the amount due for product and services.

( ) VISA ( ) MASTERCARD ( ) AMERICAN EXPRESS ( ) DISCOVER

Credit Card Number \_\_\_\_\_

Expiration Date \_\_\_\_/\_\_\_\_/\_\_\_\_ CVV Code \_\_\_\_\_

**Credit Card Billing Address:**

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_ Zip Code \_\_\_\_\_

Country if not USA \_\_\_\_\_

Telephone (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Cardholders Signature

As the credit card holder, I also authorize Brownwick LLC dba WONDERMILL to charge my credit card for future purchases verbally approved by me or by PO number signed by me.

Authorization valid until \_\_\_\_/\_\_\_\_/\_\_\_\_ Initials Here \_\_\_\_\_

Your completion of this authorization form helps us to protect you, our valued customers, from credit card fraud. Brownwick LLC dba WONDERMILL will keep all information on this form strictly confidential.

Idaho State Tax Commission  
**SALES TAX RESALE OR EXEMPTION CERTIFICATE**

Seller's Name			Buyer's Name		
Address			Address		
City	State	Zip Code	City	State	Zip Code

**1. Buying for Resale.** I will sell, rent or lease the goods I am buying in the regular course of my business.

a. Primary nature of business \_\_\_\_\_ Describe products sold/leased/rented \_\_\_\_\_

b. Check the block that applies:  Idaho registered retailer, seller's permit number \_\_\_\_\_ (required - see instructions)  
 Wholesale only, no retail sales  
 Out-of-state retailer, no Idaho business presence

**2. Producer Exemptions.** I will put the goods purchased to an exempt use in the business indicated below.  
 Check the block that applies and complete the required information.

Logging Exemption  
 Broadcasting Exemption  
 Publishing Free Newspapers  
 Production Exemption - check one:  Farming  Ranching  Manufacturing  Processing  Fabricating  Mining  
 List the products you produce: \_\_\_\_\_

**3. Exempt Buyer.** All purchases are exempt. Check the block that applies.

<input type="checkbox"/> American Indian Tribe	<input type="checkbox"/> Emergency Medical Service Agency	<input type="checkbox"/> Idaho Government Entity	<input type="checkbox"/> State/Federal Credit Union
<input type="checkbox"/> American Red Cross	<input type="checkbox"/> Federal Government	<input type="checkbox"/> Nonprofit Canal Company	<input type="checkbox"/> Qualifying Health Organization
<input type="checkbox"/> Amtrak	<input type="checkbox"/> Forest Protective Association	<input type="checkbox"/> Nonprofit Hospital	<input type="checkbox"/> Volunteer Fire Department
<input type="checkbox"/> Blind Services Foundation, Inc.	<input type="checkbox"/> Idaho Community Action Agency	<input type="checkbox"/> Nonprofit School	
<input type="checkbox"/> Center for Independent Living	<input type="checkbox"/> Idaho Foodbank Warehouse, Inc.	<input type="checkbox"/> Senior Citizen Center	

**4. Contractor Exemptions.** This exemption claim applies to the following invoice, purchase order, or job number.

a. Invoice, purchase order or job number to which this claim applies \_\_\_\_\_

b. City and state where job is located \_\_\_\_\_

c. Project owner name \_\_\_\_\_

d. This exempt project is: (check appropriate box)

In a nontaxing state. (Only materials that become part of the real property qualify.)  
 An agricultural irrigation project.  
 For production equipment owned by a producer who qualifies for the production exemption.

**5. Other Exempt Goods and Buyers** (see instructions).

<input type="checkbox"/> Aircraft used to transport passengers or freight for hire	<input type="checkbox"/> Other goods or entity exempt by law under the following statute _____ (required - see instructions)
<input type="checkbox"/> Aircraft purchased by nonresident for out-of-state use	
<input type="checkbox"/> American Indian buyer holding Tribal I.D. No. _____. The goods must be delivered within the boundaries of the reservation.	<input type="checkbox"/> Pollution control equipment required by law
<input type="checkbox"/> Church buying goods for food bank or to sell meals to members	<input type="checkbox"/> Qualifying medical items to be administered/distributed by a licensed practitioner
<input type="checkbox"/> Food bank or soup kitchen buying food or food service goods	<input type="checkbox"/> Research and development goods for use at INEEL
<input type="checkbox"/> Heating fuel and other utilities	<input type="checkbox"/> Snow making or grooming equipment, or aerial tramway component
<input type="checkbox"/> Livestock sold at a public livestock market	

**Buyer: Read and sign.** I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsification of this certificate for the purpose of evading payment of tax is a misdemeanor. Other penalties may also apply.

Buyer's Signature	Title
Buyer's Federal EIN or Driver's License No. and State of Issue	Date

**Attention Seller:** Each of the exemptions a customer may claim on this form has special rules (see instructions on back). It is your responsibility to learn the rules and charge tax to any customers and on any goods that do not qualify for a claimed exemption and are taxable as a matter of law. You may accept this certificate from the buyer prior to the time of sale, at the time of sale, or at any reasonable time after the sale to document the exemption claim.

- \* This form may be reproduced.
- \* This form is valid only if all information is complete.
- \* The seller must retain this form.
- \* See instructions on back.

## INSTRUCTIONS

**1. Buying for Resale:** The buyer must have an Idaho seller's permit number unless he is a wholesaler who makes no retail sales or an out-of-state retailer with no Idaho business presence (e.g. physical location, representatives or employees, etc.) An Idaho seller's permit number has up to nine digits followed by an "S." **Example: 123456-S.** If the number contains any other letter or is an inappropriate number, such as a federal Employer Identification Number, the certificate is not valid. If you wish to verify a seller's permit number, call any State Tax Commission office.

**2. Producer Exemptions:** Businesses that produce products for resale can buy goods that are directly and primarily used in the production process without paying tax. Loggers, publishers of free newspapers (with at least 10% editorial content) and broadcasters are granted a similar exemption. However, a seller must charge these buyers sales tax on any of the following:

- A hand tool with a unit cost of \$100 or less
- Transportation equipment and supplies
- Research equipment and supplies
- Goods used in selling/distribution
- Janitorial or cleaning equipment or supplies
- Maintenance or repair equipment and supplies
- Office equipment and supplies
- Any licensed motor vehicle or trailer and parts
- Aircraft and parts
- Recreation vehicle
- Goods that become improvements to real property (such as fence posts)

**Note to seller:** You may stamp or imprint a *Producer Exemption Claim* on the front of your invoice. If a customer fills in his exemption claim on a stamped or imprinted statement each time you make an exempt sale to him, you do not have to keep a Form ST-101 on file for the customer. Contact any Tax Commission Office to obtain the required language for the statement.

**3. Exempt Buyers:** These buyers are exempt from tax on all purchases.

**Hospitals:** Only licensed nonprofit hospitals qualify. Nursing homes or similar institutions do not.

**Schools:** Only nonprofit colleges, universities, primary and secondary schools qualify. Schools primarily teaching subjects like business, dancing, dramatics, music, cosmetology, writing and gymnastics do not qualify. Auxiliary organizations, such as parent-teacher associations and alumni groups, do not qualify.

**Centers for Independent Living:** Only nonresidential centers run by disabled persons that provide independent living programs to people with various disabilities qualify.

**Qualifying Health Organizations:** Only these qualify --

American Cancer Society	Idaho Primary Care Association
American Diabetes Association	and its Community Health Centers
American Heart Association	Idaho Ronald McDonald House
The Arc, Inc.	Idaho Women's and Children's Alliance
Arthritis Foundation	March of Dimes
Children's Home Society of Idaho	Mental Health Association
Easter Seals	Muscular Dystrophy Foundation
Family Services Alliance of SE Idaho	National Multiple Sclerosis Society
Idaho Cystic Fibrosis Foundation	Rocky Mountain Kidney Association
Idaho Diabetes Youth Programs	Special Olympics Idaho
Idaho Epilepsy League	United Cerebral Palsy
Idaho Lung Association	

**Government:** Only the federal government and Idaho state, county or city government qualify. Sales to other states and their political subdivisions are taxable.

**4. Contractor Exemptions:** Three exemptions apply to contractors. In each case, a contractor must list the job location, project owner, and whether the exemption claim applies to a specific invoice or purchase order, or to all purchases for a specific job number.

**Nontaxing State:** Construction materials for a job in a nontaxing state are exempt from Idaho sales tax. This exemption applies only to materials that will become part of real property and only if the contractor is not subject to a use tax or a similar tax in the other state. Jobs in Oregon, Montana and Alaska qualify, and some jobs in Washington.

**Agricultural Irrigation:** Irrigation equipment and materials for an agricultural irrigation project are exempt. Only agricultural irrigation projects qualify. For example, an irrigation system for a golf course or a residence would not qualify.

**Production Equipment:** A contractor who installs production equipment for a producer/manufacturer can buy the materials for the production equipment exempt from tax. This exemption does not apply to materials that become part of real property.

**5. Other Exempt Goods and Buyers:** If a buyer claims an exemption that is not listed on this form, he should mark the "other" block and must list the section of the law under which he is claiming the exemption or the certificate is not valid.

**Aircraft Purchased by Nonresidents for Out-of-State Use:** An aircraft sold to a nonresident is exempt if it will be immediately removed from Idaho and registered in another state and will not be stored or used in Idaho more than 90 days in any 12-month period. Aircraft kits and hang gliders do not qualify for this exemption.

A business is a "nonresident" if it has no business presence in Idaho. A business with property in Idaho, or employees working here, does not qualify for this exemption.

**Aircraft Used to Transport Passengers or Freight for Hire:** Only aircraft purchased by an airline, charter service, air ambulance service or air freight company qualify. Parts and repair and replacement materials for the exempt aircraft are also exempt. Examples of aircraft that don't qualify for this exemption are those used for recreational flights, aerial spraying, dumping or logging.

**American Indian:** Sales to an enrolled Indian tribal member are exempt if the seller delivers the goods to him within the reservation boundaries. The buyer's Tribal Identification Number is required.

**Church:** A church may buy food to sell meals to its members or qualifying goods for its food bank without paying tax. Churches must pay tax on all other goods they buy to use.

**Food banks and Soup Kitchens:** Food banks and soup kitchens may buy food or other goods used to grow, store, prepare or serve the food exempt from sales tax. The exemption does not include licensed motor vehicles or trailers.

**Heating Fuels:** Heating fuels such as wood, coal, petroleum, propane and natural gas are exempt when purchased to heat an enclosed building or a building under construction, or when used for cooking or water heating.

**Livestock:** Sales of cattle, sheep, mules, horses, swine and goats are exempt when sold at a public livestock market. Sales of other animals do not qualify for this exemption.

**Medical Items:** Only the following medical goods qualify if they will be administered or distributed by a licensed practitioner; drugs, oxygen, insulin, syringes, prosthetic devices, durable medical equipment, dental prosthesis, orthopedic appliances, urinary and colostomy supplies, enteral and parenteral feeding equipment and supplies, hemodialysis and peritoneal dialysis drugs and supplies, and chemicals and equipment used to test or monitor blood or urine of a diabetic.

**Pollution Control Equipment:** Equipment required by a state or federal agency and "dry to dry transfer systems" used by the dry cleaning industry qualify. Chemicals and supplies used for pollution control do not qualify. Equipment for licensed motor vehicles does not qualify.

**Research and Development at INEEL:** Only goods that are directly and primarily used in research, development, experimental and testing activities at the Idaho National Engineering and Environmental Laboratory qualify. Items that become a part of real property do not qualify.

**Ski Resorts:** The owner or operator of a downhill ski area with an aerial passenger tramway may buy parts, material and equipment that become a component part of the tramway and snowgrooming and snowmaking equipment for the slope exempt from tax. An aerial tramway includes chair lifts, gondolas, T-bar and J-bar lifts, platter lifts, rope tows and similar devices.