



Indiana Form ST-105 **General Sales Tax Exemption Certificate** **Helpful Hints**

In order for us to consider your Indiana General Sales Tax Exemption Certificate (Form ST-105) correct and complete, **all** Sections of the form must be completed.

Section 1 **must** include a Federal Tax ID **or** a State Tax ID **or** Indiana Registered Retail Merchant's Certificate TID and LOC

Section 2 **should** include a check mark in the box marked "Blanket Exemption" **and needs to include** a description of items to be purchased.

Section 3 We recognize that "**public transportation**" (Section 3, Item 4 of Form ST-105), as defined by the State of Indiana, can be confusing and we encourage you to review the following information to determine if your company is considered a provider of public transportation.

Information Bulletin #12 of the Indiana Department of Revenue defines "public transportation" in part as follows:

"Public transportation" means the movement, transportation, or carrying of persons and/or property for consideration by a common carrier, contract carrier, household goods carrier, carriers of exempt commodities, and other specialized carriers performing public transportation service for compensation... The tangible personal property is predominately used in public transportation if more than 50% of its use is attributable to transporting people or property for hire."

You may consult your tax advisor or visit the link below to read in full the information provided in Bulletin #12. <http://www.in.gov/dor/files/sib12.pdf>

If you select Item 4 (indicating you are a provider of "public transportation") you must also include your US DOT #.

Section 4 **must** include a signature **and** a date signed.

If you have additional questions, please contact the Tax Department
440.808.3133 (fax – no cover sheet needed) exemptions@ta-petro.com