



Automobile Dealers Association of Indiana, Inc.

REGULATORY BULLETIN

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October 20, 2004

BULLETIN #21

NEW DEALER SALES TAX EXEMPTION FORM “ST-105D”

The Indiana Department of Revenue (IDOR) has posted a new dealer sales tax exemption form, ST-105D “Dealer-to-Dealer Resale Certificate of Sales Tax Exemption”, to their ‘hidden’ dealer website as well as their public sales tax forms site. This is the newly developed ‘dealer to dealer resale exemption certificate’ which was developed to handle non-Indiana dealers purchasing exempt from Indiana dealers. This form may also be used for Indiana dealer-to- dealer purchases.

Indiana dealers have three (3) ways to document exempt sales to out-of-state or Indiana dealers:

1. **IN TID #** - The out-of-state dealer is registered with IDOR & provides an Indiana Taxpayer’s Identification Number;
2. **ST-108E** - Single purchase exemption certificate (must contain OOS dealer license number and federal identification number); or
3. **ST-105D – (RECOMMENDED)** Single or multiple dealer-to-dealer purchase exemption certificate with all required information provided.

NOTE: IDOR suggests the old ST-105 “General Exemption Certificate” should no longer be used as the new ST-105D is more ‘user friendly’ for dealer transactions. They have deleted their reference to the old ST-105 in Question #1 of their FAQ section on the hidden dealer website to reflect this opinion and have substituted the ST-105D reference.

As previously indicated, you may download the new form from the IDOR dealer only website at: <http://www.in.gov/dor/business/dealer.html> . However, a copy of the new form has been enclosed for your use and convenience.

If you have any questions about this new form or sales tax in general, please contact the IDOR Tax Compliance Section at (317) 232-2339.