

**Idaho State Tax Commission**  
**SALES TAX EXEMPTION CERTIFICATE - VEHICLE/VESSEL**  
*The buyer must complete this form and give it to the seller when claiming a tax exemption.*

Buyer's Name		Seller's Name	
Address		Address	
Zip Code	Phone	Zip Code	Phone
VEHICLE/VESSEL INFORMATION	Year	Make	Model Hull or Vehicle Identification Number

**OUT-OF-STATE EXEMPTION FOR NONRESIDENTS**

**The purchase or lease of this vehicle or vessel is exempt from sales tax because:**

1. This vehicle is:
 

<input type="checkbox"/> an automobile	<input type="checkbox"/> a snowmobile
<input type="checkbox"/> an on-highway motorcycle	<input type="checkbox"/> a vessel with motor regardless of length
<input type="checkbox"/> a truck	<input type="checkbox"/> a vessel without a motor, 11 feet or more in length*
<input type="checkbox"/> a trailer*	<input type="checkbox"/> an ATV
	<input type="checkbox"/> an off-highway motorcycle, and
2. I am not an Idaho resident and during any 12-month period, I will limit the storage or use of this vehicle/vessel in Idaho to 60 days or less, and
3. I will take this vehicle to the state or country of \_\_\_\_\_ and will immediately license and title it there, if required, and
4. My driver's license number is \_\_\_\_\_, issued by (state or country) \_\_\_\_\_.

\*This exemption doesn't apply to canoes, kayaks, truck campers, or inflatable boats (of any length) sold without a motor.

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 YELLOW COPY - Seller

**INTERSTATE CARRIER EXEMPTION**

**The purchase or lease of this motor vehicle or trailer is exempt from sales tax because:**

- Truck or Bus
1. This motor vehicle will be immediately registered with a maximum gross weight of more than 26,000 pounds under the International Registration Program (IRP), and
  2. This vehicle will be part of a registered fleet of vehicles which will operate \_\_\_\_\_% of its miles outside of Idaho, and
  3. I understand that if the out-of-Idaho fleet mileage\* drops below 10% for any registration year, I must pay use tax to the Tax Commission on the fair market value of this motor vehicle as of the last day of the registration period.
- Trailer
1. This on-highway trailer will immediately become part of a fleet of vehicles registered under the International Registration Program (IRP), and
  2. This fleet of vehicles will operate \_\_\_\_\_% of its miles outside of Idaho, and
  3. I understand that if the out-of-Idaho fleet mileage\* drops below 10% for any registration year, I must pay use tax to the Tax Commission on the fair market value of this trailer as of the last day of the registration period.

\*An operator may have more than one IRP fleet. Each fleet is evaluated separately for compliance with the out-of-state mileage requirement.

WHITE COPY - County Assessor/Idaho Transportation Department  
 YELLOW COPY - Seller

I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsifying this certificate to evade paying tax is a misdemeanor. Other penalties may also apply.

SIGN HERE>>	Buyer's Signature	Date
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**NOTE TO SELLER**

Rule 128 states that if you don't receive an exemption certificate from the buyer at the time of sale, the sale is presumed to be taxable. If you receive an exemption certificate after the sale, but don't get it within a reasonable length of time, the Tax Commission will review the certificate with all other available evidence to determine whether you have clearly proven that the sale was exempt from tax.

- **This form is valid only if all the information is complete.**
- **The seller must keep this form.**
- **This form may be reproduced.**

# Instructions for Form ST-104-MV

## OUT-OF-STATE EXEMPTION FOR NONRESIDENTS

When a vehicle or vessel is purchased by a nonresident for use outside Idaho, it may qualify for an exemption from Idaho sales tax. Idaho residents may not claim this exemption. Canoes, kayaks, truck campers, and inflatable boats sold without motors don't qualify for this exemption. The buyer must complete a form ST-104-MV (Sales Tax Exemption Certificate - Vehicle/Vessel) stating that the vehicle or vessel:

- Will *immediately* be taken out of Idaho and titled and registered in another state or country (if required), and
- Will limit its storage or use in Idaho to 60 days in any 12-month period.

## INTERSTATE CARRIER EXEMPTION

If you're selling a motor vehicle for use in interstate commerce, a sales tax exemption is available if:

- The vehicle will be immediately registered with a maximum gross registered weight of more than 26,000 pounds under the International Registration Plan, and
- At least 10% of your customer's total fleet mileage is outside of Idaho.

Your customer must complete form ST-104-MV and acknowledge that, if his fleet mileage drops below the 10% out-of-state requirement in any subsequent registration year, the vehicles will be subject to use tax at that time.

The exemption applies only to purchases of trucks, buses, and trailers, not their repair or maintenance. However, the sale of a "glider kit" isn't taxable when used to assemble a glider kit vehicle that will be registered in an IRP fleet and will meet the weight and mileage requirements listed above.