



Form ST-134AC
Sales Tax Exemption Certificate
Aircraft – Exempt Use

Buyer's name			Seller's name		
Address			Address		
City	State	ZIP Code	City	State	ZIP Code
Year	Make	Model	Serial number	N-Number	

Aircraft – Exempt Use

(Idaho Code section 63-3622GG and Idaho Sales and Use Tax Administrative Rule 037)

Complete this form to claim exemption from Idaho sales tax when you're buying, leasing, or repairing aircraft that is or will be used primarily in one of the following exempt activities. Repair parts for aircraft primarily used in exempt activities also are exempt.

The aircraft is or will be used in the following activity:

- Agricultural spraying, dusting, seeding, livestock and predatory animal control, or forest and wildlife conservation.
- Air ambulance services.
- Air tactical group supervisor platform under contract with a government entity for wildfire activity (limited to fixed-wing aircraft).
- Passenger or freight services for hire as a common carrier (limited to airlines, air freight companies, and charter services). Aircraft used for recreational flights or logging don't qualify for this exemption.

By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties. I understand that I could owe use tax on the aircraft if the primary use of the aircraft changes.

Buyer's name (please print)		Buyer's signature	
Title	Buyer's federal EIN or driver's license number and state of issue	Date	