



Form ST-134NR
Sales Tax Exemption Certificate
Aircraft – Nonresidents

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

Nonresident Exemption

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

The sale or lease of an aircraft to a nonresident in Idaho might qualify for exemption from Idaho sales tax.

Nonresident individuals can claim the exemption if they take the aircraft from the point of delivery to a point outside of Idaho and won't use it in Idaho for more than 90 days in any 12-month period.

A nonresident corporation, partnership, limited liability company (LLC), or other organization that meets the requirements listed above can claim the exemption if it also meets **all** of these additional requirements:

- It isn't formed under the laws of Idaho.
- It isn't required to be registered with the Idaho Secretary of State to do business in Idaho.
- It doesn't have significant contacts with Idaho and doesn't have consistent operations in Idaho.

An LLC or other legal entity that an Idaho resident forms under the laws of another state primarily for the purpose of purchasing and owning one or more aircraft isn't a nonresident and can't claim this exemption.

Repair parts that an FAA-approved Idaho repair station installs on a nonresident's aircraft qualify for exemption. This includes parts that are installed under a qualifying warranty.

Aircraft kits and hang gliders don't qualify for exemption.

Buyer: Use this form if you're buying, leasing, or having repairs made to an aircraft in Idaho and meet all requirements listed above to claim the exemption. You also must complete one of the following statements:

- My nonresident driver's license number is _____ issued by the state or country of _____.
- My corporation, partnership, limited liability company (LLC), or other organization was formed under the laws _____ and my EIN is _____.

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 the aircraft will be taxable in Idaho if the storage or use of the aircraft in Idaho exceeds 90 days in a 12-month period.

Buyer's name (please print)		Buyer's signature	
Title	Phone number	Date	