

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		City	State	Address	
Address		City	State	Address	
ZIP Code		Phone		ZIP Code	
ZIP Code		Phone		ZIP Code	
Vehicle/Vessel Description:	Year	Make	Model	Hull or Vehicle Identification Number	

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

This purchase is exempt from sales tax because:

1. This vehicle is:

- an automobile
- an on-highway motorcycle
- a truck
- a trailer
- a snowmobile
- an off highway motorcycle
- a vessel without a motor, 11 feet or more in length
- a vessel with a motor regardless of length
- an all-terrain vehicle (ATV), utility type vehicle (UTV), specialty off-highway vehicle (SOHV)

and

2. I'm not an Idaho resident and during any 12-month period, I'll limit the storage or use of this vehicle/vessel in Idaho to 90 days or less,

and

3. I'll take this vehicle to the state or country of \_\_\_\_\_ and will immediately license and title it there, if required,

and

4. Individual buyer's driver's license number is \_\_\_\_\_ issued by \_\_\_\_\_, (state or country) or qualifying company/ organization's Employer Identification Number (EIN) is \_\_\_\_\_ (see directions on back).

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

**Seller** - Send the completed form to the Idaho State Tax Commission, Tax Discovery Bureau, Box 36, Boise, Idaho 83722 and keep a copy for your records or scan and email the completed form to vehicles@tax.idaho.gov.

**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 reporting period, 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 reporting period.

Trailer

1. This on-highway trailer will immediately become part of a fleet of vehicles reporting 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 reporting period, I must pay use tax to the Tax Commission on the fair market value of this trailer as of the last day of the reporting period.

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

**Seller:** Send the completed form along with the application for title and keep a copy for your records.

**Buyer:** If a vehicle is purchased from an out-of-state dealer or private party, provide completed form to the County Assessor (DMV) when titling/registering the vehicle.

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

Buyer's Signature	Buyer's Name (please print)	Title
Buyer's Federal EIN or Driver's License No. and State of Issue		Date

# Instructions for Form ST-104-MV

(Idaho Code Section 63-3622R and Sales Tax Rule 101 & 107)

## OUT-OF-STATE EXEMPTION FOR NONRESIDENTS

When a vehicle or vessel is bought by a nonresident for use outside Idaho, it may qualify for an exemption from Idaho sales tax. Truck campers, canoes, paddleboards, kayaks, inflatable boats, or similar watercraft (of any length) sold without a motor don't qualify for this exemption.

To claim an 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**
- Won't be stored or used in Idaho for more than 90 days in any 12-month period.

Idaho residents can't claim this exemption.

A company/organization qualifies for this exemption only if it meets **all** three of the following criteria:

- It's a corporation, partnership, limited liability company, or other organization that isn't formed under the laws of Idaho,  
**and**
- It's not required to be registered with the Idaho Secretary of State to do business in Idaho,  
**and**
- It doesn't have significant contacts and consistent operations in Idaho.

## INTERSTATE CARRIER EXEMPTION

Sales of motor vehicles for use in interstate commerce are exempt 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 the purchaser's total fleet mileage is outside of Idaho.

The buyer must complete Form ST-104-MV and acknowledge that, if the fleet mileage drops below the 10% out-of-state requirement in any subsequent reporting periods, the vehicles will be subject to use tax at that time.

The exemption applies only to purchases of trucks, buses, and trailers, but 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.

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.