

Idaho State Tax Commission
USE TAX EXEMPTION CERTIFICATE
NEW RESIDENT or NONRESIDENT MILITARY

Name _____

Address _____ City _____ State _____ ZIP Code _____

Vehicle / Vessel / Aircraft Description

Year _____ Make _____ Model _____ VIN, HIN, N-NUMBER _____

New Resident Exemption Claim

New residents don't have to pay use tax on a personal camper, boat, RV, aircraft, or vehicle if they owned the property more than three months before moving to Idaho. If they owned it less than three months before moving, the state presumes you bought it to use in Idaho, and the property is subject to Idaho use tax.

This exemption from use tax doesn't apply to people who lived outside the state temporarily due to a job assignment, to attend school, or for a similar reason, and are now moving "home".

I claim that this property is exempt from Idaho use tax because:

- I/we owned it at least three months before I moved to Idaho, **and**
- It isn't an asset of a corporation, S corporation, partnership, LLC, Sub-S corp., or any other separate entity.

Date purchased: _____ Date I/we moved to Idaho: _____

(This exemption applies only if ALL of the above statements are true.)

Nonresident Military Exemption Claim

Active duty military members temporarily assigned to this state and their spouses don't have to pay use tax on a personal camper, boat, RV, aircraft, or vehicle if they were acquired prior to receipt of orders to transfer to Idaho or three months before moving to Idaho, whichever time period is shorter. If they owned it less than three months before moving or after receipt of orders to transfer to Idaho, the state presumes they bought it to use in Idaho, and the property is subject to Idaho use tax.

I claim that this property is exempt from Idaho use tax because:

- I/we owned it at least three months before I moved to Idaho or before receipt of orders to transfer to Idaho*, **and**
- It isn't an asset of a corporation, S corporation, partnership, LLC, Sub-S corp., or any other separate entity

Date purchased: _____ Date I/we moved to Idaho: _____

*Copies of military orders may be requested.

(This exemption applies only if ALL of the above statements are true.)

I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that if I falsify this form, I may be subject to criminal prosecution. Other penalties may also apply. I understand that the claim is subject to further review by the Idaho State Tax Commission, and I may be required to provide documents to support the claims made on this form.

Signature _____ Printed name _____ Phone number _____ Date _____