

## Idaho State Tax Commission Transport Trailer, Office Trailer, and Untitled Boat Certificate

*(Please Print)*

Buyer's Name		Seller's Name	
Buyer's Address	Phone Number	Seller's Address	Phone Number
City, State, ZIP Code		City, State, ZIP Code	

Vehicle/Vessel Information			
Purchase date		Purchase Price	
Year	Make	Model	Hull or Vehicle Identification Number
<input type="checkbox"/> Untitled Boat <input type="checkbox"/> Office Trailer <input type="checkbox"/> Transportation Trailer (utility, horse, semi-trailer, etc.)			

**I. Homebuilt Trailer**

To register without paying sales/use tax, the owner must complete the following sworn statement.

"Under penalties of perjury, I swear that this trailer is constructed of parts upon which I have already paid sales tax."

\_\_\_\_\_

Signature of Seller
Driver's License Number
Date

**II. Tax Collected By County or Financial Institution**

I certify that the required sales tax was collected from the new owner listed above and will be sent to the Tax Commission.

State of Idaho \_\_\_\_\_  
 County of \_\_\_\_\_ Company Name \_\_\_\_\_ Seller's Permit Number \_\_\_\_\_

\_\_\_\_\_

County Assessor – Employee Signature
Financial Institution – Authorized Signature

**Original - Buyer's Receipt**  
**Copy to - Idaho State Tax Commission**  
**Copy to - County Assessor/Financial Institution**

## FORM ST-108 INSTRUCTIONS

### Transport Trailer, Office Trailer, and Untitled Boat Certificate

Idaho sales or use tax must be paid on the purchase or use in this state of every transport trailer, office trailer, and untitled boat unless some exemption applies. You must furnish proof that a general sales/use tax was paid at the time you purchased the unit or claim the appropriate exemption.

This form must be completed on every initial application for license or registration of a transport trailer, office trailer, or untitled boat.

Enter the name, address, and phone number of the new owner and the seller.

Complete the Vehicle/Vessel information with the purchase date and price, year, make, model and hull or vehicle identification number.

Check the appropriate box for an untitled boat, office trailer, or transport trailer.

**Section I.** If you constructed a trailer and you paid sales/use tax on all the parts, sign and date the statement and provide your driver's license number.

**Section II.** This is to be completed by the county assessor's office or financial institution collecting the required sales/use tax on taxable purchases. Financial Institutions completing this form must enter their company name, signature of authorized person, and their Idaho Seller's Permit number, if applicable.