

Idaho State Tax Commission

OCCASIONAL SALE EXEMPTION CLAIM

OFFICE TRAILER AND TRANSPORT TRAILER

If you purchased a transport trailer or office trailer, the sale may qualify for an exemption. To claim an occasional sale exemption, complete this form and have the seller complete the seller's statement listed below.

(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	

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

Seller's Statement		
<p>To claim an occasional sale exemption, the seller of the trailer must complete the following sworn statement:</p> <p>"Under penalties of perjury, I swear that I sold this transport trailer or office trailer to the buyer listed above, that I have made no more than one other sale of any tangible personal property within the last 12 months, and that I am not a dealer and do not have a dealer's license or Idaho seller's permit."</p>		
_____ Signature of Seller	_____ Driver's License Number	_____ Date

Original - Buyer's Receipt

Copy to - Idaho State Tax Commission

Copy to - County Assessor/Financial Institution

FORM ST-108TR INSTRUCTIONS
Occasional Sale Exemption Claim
(Idaho Code Section 63-3622K and Sales Tax rule 099)

Idaho sales or use tax must be paid on the purchase or use in this state of every transport trailer and office trailer 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 if claiming an occasional sale exemption for a transport trailer or office trailer.

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 vehicle identification number.

Check the appropriate box for an office trailer or transport trailer.

If you purchased an office trailer or transport trailer, your purchase may be exempt from Idaho sales/use tax. Certain purchases from occasional sellers are exempt from sales or use tax. An occasional seller is someone who is not regularly engaged in the business of making retail sales of tangible personal property or who does not make more than two sales of tangible personal property in a 12-month period.

To claim this exemption, the seller must read and sign the statement. The seller's driver's license number is required.