



**Form ST-108TR**  
**Occasional Sale Exemption Certificate**  
**Office Trailer and Transport Trailer**

Buyer's name			Seller's name		
Buyer's address		Phone number	Seller's address		Phone number
City	State	ZIP Code	City	State	ZIP Code

**Occasional Sale Exemption**

(Idaho Code section 63-3622K and Idaho Sales and Use Tax Administrative Rule 99)

You can claim an exemption from sales or use tax for an office trailer or transport trailer if you bought the trailer from an occasional seller. An occasional seller is someone who hasn't made more than one other sale of tangible personal property in the last 12 months, isn't a dealer, and doesn't have an Idaho seller's permit.

Use this form to claim the occasional sale exemption when titling or registering your office trailer or transport trailer.

**Trailer Information**

Purchase date			Purchase price		
Year	Make	Model	Identification number		

Check the appropriate box.

- Office trailer       Transport trailer (utility, horse, semi, etc.)

**Seller's statement**

By signing this form, I certify that all the following statements are true and correct.

- I sold this office trailer or transport trailer to the buyer listed above
- I've made no more than one other sale of any tangible personal property within the last 12 months
- I'm not a dealer and don't have a dealer's license or Idaho seller's permit

I know that submitting false information can result in criminal and civil penalties.

Signature	Driver's license number	Date
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**Buyer**

Provide this completed form to the county assessor (DMV) when titling or registering the trailer. Your financial institution may request a copy of this completed form.

Signature	Driver's license Number	Date
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**Original – Buyer's Receipt | Copy to – County Assessor | Copy to – Financial Institution**