



**Form ST-102  
Use Tax Exemption Certificate  
New Resident**

Name		<input type="checkbox"/> Check the box if this is a grantor trust.		
Address	City	State	ZIP code	

**Description of vehicle, vessel, or aircraft**

Year	Make	Model	Identification number: Vehicle • Vessel • Aircraft
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**New Resident Exemption Claim**

(Idaho Code section 63-3621 and Idaho Sales and Use Tax Administrative Rule 107)

You can claim an exemption from use tax on personally owned property you bring to Idaho if you owned the property at least three months before moving here. The state presumes that property you bought less than three months before moving to Idaho was purchased for use in Idaho and doesn't qualify for exemption.

Use this form to claim the new resident exemption when titling or registering personal property, such as a vehicle, vessel, trailer, camper, RV, or aircraft.

You can't claim this exemption if an Idaho resident is listed on this exemption certificate or on the purchase, registration, or title documents.

You can't claim this exemption if you're moving back to Idaho after living outside the state temporarily due to a job assignment, to attend school, or for a similar reason.

For the purposes of the new resident exemption, grantor trusts are treated as an individual.

**Each individual listed on the purchase, registration, and title documents must be a new Idaho resident.**

Answer the following questions about this property:

- |   |                          |                          |
|---|--------------------------|--------------------------|
|   | Yes                      | No                       |
| 1. Are you a new resident of Idaho?<br>If you answered "Yes," enter the date you moved to Idaho. _____  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Did you buy this property at least three months before moving to Idaho?<br>If you answered "Yes," enter the date you bought this property. _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is this your personal property (not an asset of a corporation, partnership, LLC, or any other separate entity)?                                  | <input type="checkbox"/> | <input type="checkbox"/> |

**This exemption applies only if your answers to ALL of the above questions are "Yes."** If you answered "No" to any of these questions, you owe tax on the value of the property at the time it entered Idaho.

Provide this completed form to claim the exemption when titling or registering your property.

**By signing this form, I certify** that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Signature	Name (please print)	Phone number
Taxpayer ID Number or driver's license number and state of issue		Date