



Form ST-109 Off-Highway Vehicle or Vessel Registration Sales Tax Affidavit

Idaho imposes a use tax on the storage, use, or other consumption of tangible personal property in Idaho on which you didn't pay sales tax, unless an exemption applies. Use this form to determine if you owe tax on your off-highway vehicle or vessel when you first register it.

Section A

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 or Vessel Information					
Year	Make	Model	Identification number		

Section B

- Total sales price \$ _____
- Trade-in allowance: Enter an amount here only if traded the item in to a dealer or retailer

Item _____	Amount	\$ _____
------------	--------------	----------
- Net taxable sales price (Line 1 minus line 2) \$ _____
- Idaho sales tax due (Apply current tax rate to line 3) \$ _____
- Sales tax paid to an Idaho dealer or retailer \$ _____
 - Sales tax paid to another state – Name of state \$ _____
- Idaho Tax Due:** Subtract line 5a or 5b from line 4. If equal to or less than zero, enter zero \$ _____

If you paid sales tax to an Idaho dealer or retailer, stop here and sign in section D.

Section C

Check appropriate box.

I owe the tax because:

- The seller didn't collect tax. I'll remit the tax due directly to the Tax Commission within 15 days.
- The seller charged me another state's sales tax that was less than the amount due to the State of Idaho. I'll provide a copy of the sales invoice and pay the amount due on line 6 to the county assessor (DMV) when I apply for title. If I'm not required to title, I'll pay the amount directly to the Tax Commission within 15 days. Find titling information at dmv.idaho.gov.
- Other _____

I don't owe the tax because:

- The seller charged me another state's sales tax that was greater than or equal to the amount due to the State of Idaho. I'll provide a copy of the sales invoice to the Tax Commission within 15 days.
- Other _____

Find exemption information at tax.idaho.gov/salesusehub.

Section D

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.	Buyer's signature	Date
	Vendor complete this portion. >	
	Vendor ID	Date
Buyer return a copy of this form and the sales invoice, along with any required documentation or payment to:	Idaho State Tax Commission Tax Discovery Bureau PO Box 36 Boise ID 83722	

Original – Buyer's Receipt

Copy to – Buyer forwards with check or documents required to Idaho State Tax Commission

Copy to – Vendor forwards to Idaho Department of Parks and Recreation with registration copy