

**Form ST-102NM  
Use Tax Exemption Certificate  
Nonresident Military**

Name			
Address	City	State	ZIP Code

**Description of vehicle, vessel or aircraft**

Year	Make	Model	Vehicle/Hull Identification Number or N-Number
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**Nonresident Military 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 if you're an active-duty military member temporarily assigned to Idaho or the accompanying spouse. To qualify, either of the following circumstances must exist:

- You owned the property before receiving orders to transfer to Idaho.
- You bought the property at least three months before moving to Idaho.

Use this form to claim the nonresident military exemption when titling or registering personally owned 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, title or registration documents.

Answer the following questions about this property:

- |  |                          |                          |
|--|--------------------------|--------------------------|
|  | Yes                      | No                       |
| 1. Are you an active-duty military member temporarily assigned to Idaho or the accompanying spouse?<br>If you answered "Yes," enter the date you moved to Idaho. _____   | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Did you purchase the property before receiving orders* to transfer to Idaho or at least three months before moving to Idaho?<br>If you answered "Yes," enter the date you bought the property _____ and the date you received the orders to transfer. _____ | <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 ALL of the above questions are true.** If you answered "No" to any of these questions, you owe tax on the value of the property at the time it entered Idaho.

\* We might request copies of your military orders.

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