



Form ST-102NM

Use Tax Exemption Certificate

Nonresident Military

Name _____

Address	City	State	ZIP Code
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Description of vehicle, vessel, or aircraft

Year	Make	Model	Identification number: vehicle, vessel, or aircraft
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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 90 days 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 existing 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?	<input type="checkbox"/>	<input type="checkbox"/>
If you answered "Yes," enter the date you moved to Idaho. _____		
2. Did you purchase the property before receiving orders* to transfer to Idaho or at least 90 days before moving to Idaho?	<input type="checkbox"/>	<input type="checkbox"/>
If you answered "Yes," enter the date you purchased the property _____ and the date you received the orders to transfer. _____		
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.

* 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