

Form ST-104NR
Sales Tax Exemption Certificate
Nonresident Vehicle/Vessel

Buyer's Name			Seller's Name		
Address			Address		
City	State	ZIP Code	City	State	ZIP Code
Vehicle/Vessel Year	Vehicle/Vessel Make	Vehicle/Vessel Model	Hull or Vehicle Identification Number		

Nonresident Exemption

(Idaho Code section 63-3622R and Idaho Sales and Use Tax Administrative Rule 107)

A vehicle or vessel that a nonresident purchases in Idaho may qualify for exemption from Idaho sales tax.

Nonresident individuals can claim the exemption if they meet **all** of the following requirements:

- The intended use of the vehicle/vessel is outside of Idaho, and it won't require titling in Idaho.
- It will be taken out of Idaho and immediately registered and titled in another state or country (if required there).
- It won't be stored or used in Idaho for more than 90 days in any 12-month period.
- None of the buyers listed on the purchase, registration, or title documents are Idaho residents.

Nonresident corporations, partnerships, limited liability companies, or other organizations can claim the exemption if they meet all the requirements listed above **and all** of these additional requirements:

- It isn't formed under the laws of Idaho.
- It isn't required to be registered with the Idaho Secretary of State to do business in Idaho.
- It doesn't have significant contacts with Idaho and doesn't have consistent operations in Idaho.
- None of the buyers listed on the purchase, registration, or title documents are Idaho residents.

Each buyer listed on the purchase, registration, or title documents must complete a separate form. You can't claim this exemption if an Idaho resident is listed on the exemption certificate, purchase, registration, or title documents. Truck campers, vessels less than 11 feet sold without a motor, and canoes, kayaks, paddleboards, inflatable boats or similar watercrafts sold without a motor, don't qualify for this exemption.

Buyer: You must meet **all** requirements listed above and complete **all** statements below to claim the exemption.

- I'm buying a(n):

<input type="checkbox"/> Automobile	<input type="checkbox"/> Snowmobile	<input type="checkbox"/> Vessel without a motor, 11' or more in length
<input type="checkbox"/> Motorcycle	<input type="checkbox"/> All-terrain vehicle (ATV)	<input type="checkbox"/> Vessel with a motor, regardless of length
<input type="checkbox"/> Truck	<input type="checkbox"/> Specialty off-highway vehicle (SOHV)	
<input type="checkbox"/> Trailer	<input type="checkbox"/> Utility type vehicle (UTV)	
- I'm not an Idaho resident, and I'll limit the storage or use of the vehicle or vessel in Idaho to 90 days or less in any 12-month period.
- I'll take this vehicle to the state or country of _____ and immediately register and title it, if required.
- None of the buyers listed on the purchase, registration, or title documents are Idaho residents.
My nonresident driver's license number is _____ issued by the state or country of _____, or qualifying company/organization EIN is _____.

Seller: Scan and email the completed form and a copy of the driver's license to **vehicles@tax.idaho.gov**. Or, send the documents to the Idaho State Tax Commission, Tax Discovery Bureau, PO Box 36, Boise, Idaho 83722. Keep a copy for your records.

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	Buyer's Name (please print)	
Title	Phone Number	Date