



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

Name \_\_\_\_\_

Address _____	City _____	State _____	ZIP Code _____
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**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.

**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 to 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 _____