

Idaho State Tax Commission
THREE-MONTH EXEMPTION CLAIM

ST-102

When you move to Idaho, you do not have to pay use tax on your camper, boat, RV or personal vehicle if you resided in the state where you titled it, and you owned it more than three months before you moved to Idaho. If you owned it less than three months before you moved to Idaho, by law it is presumed to have been bought for use in Idaho and is subject to Idaho use tax.

This exemption applies only to new Idaho residents. If you were only temporarily living outside of Idaho due to a job assignment, because you were attending school, or other similar reason and are now moving "home," the exemption does not apply.

VEHICLE DESCRIPTION

Year	Make	Model	Vehicle Identification Number
------	------	-------	-------------------------------

I claim that this vehicle is exempt from Idaho use tax because:

I was a primary resident* of the state** where this vehicle was titled

AND

I owned it at least three months before I moved to Idaho
Date vehicle was purchased: _____
Date I/we moved to Idaho: _____

AND

It is not an asset of a corporation, partnership, LLC, Sub-S corp, or any other separate entity.

(You qualify for this exemption ONLY IF ALL of the above statements are true.)

I accept responsibility for claiming this exemption. I understand that this claim is subject to further review by the Idaho State Tax Commission and I may be required to provide supporting information upon request.

Printed Name	Signature	Date
--------------	-----------	------

*Your primary residence is your true, fixed, permanent home. It is the place you intend to return to when you are away. Once established, it is not changed until you have (1) abandoned it, (2) intended to acquire the new one, and (3) been physically present in your new home. You can only have one primary residence at a time. Travel in a motorhome or RV does not qualify as a primary residence.

**If you are a citizen of another country and move to Idaho, you may claim this exemption if all other requirements are met.