

**Form ST-104IC**  
**Sales Tax Exemption Certificate**  
**Interstate Commerce Vehicles**

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

**Interstate Commerce Exemption**

(Idaho Code Section 63-3622R and Idaho Sales and Use Tax Administrative Rule 101)

A buyer can claim an exemption from Idaho sales tax on the lease or purchase of a motor vehicle, trailer, or glider kit that will be used to assemble a glider kit vehicle, used in interstate commerce when the following requirements are met and maintained:

- The motor vehicle or trailer will be immediately registered under the International Registration Plan (IRP) with a *maximum gross registration weight of more than 26,000 pounds, and*
- At least 10% of the purchaser's total fleet mileage during any reporting period will be outside of Idaho.

You can have more than one IRP fleet. A fleet can consist of one or more vehicles. Each fleet is evaluated to determine if it meets the mileage requirement. The purchase of repair parts, supplies and other goods don't qualify for this exemption and are subject to tax.

I'm purchasing a:

Truck or Bus

1. This motor vehicle will be immediately registered with a maximum gross weight of more than 26,000 pounds under the IRP, **and**
2. This motor vehicle will be part of a registered fleet which will operate \_\_\_\_\_% of its miles outside of Idaho, **and**
3. I understand if the fleet no longer meets the requirements of the exemption, I must pay use tax to the Tax Commission on the fair market value of the fleet as of the last day of the reporting period.

Trailer

1. This on-highway trailer will immediately become part of a fleet of vehicles registered under the IRP, **and**
2. This fleet will operate \_\_\_\_\_% of its miles outside of Idaho, **and**
3. I understand if the fleet no longer meets the requirements of the exemption, I must pay use tax to the Tax Commission on the fair market value of the fleet as of the last day of the reporting period.

Glider Kit

1. This glider kit will be used to assemble a qualifying glider kit vehicle that will immediately become part of a fleet of vehicles registered under the IRPlan, **and**
2. This fleet will operate \_\_\_\_\_% of its miles outside of Idaho, **and**
3. I understand if the fleet no longer meets the requirements of the exemption, I must pay use tax to the Tax Commission on the fair market value of the fleet as of the last day of the reporting period.

**Seller:** Scan and email the completed form to [vehicles@tax.idaho.gov](mailto:vehicles@tax.idaho.gov). Or, send the completed form to the Idaho State Tax Commission, Tax Discovery Bureau, PO Box 36, Boise ID 83722-0410. Keep a copy for your records.

**Buyer:** Provide this completed form to the county assessor (DMV) if you bought the vehicle you're titling/registering from an out-of-state dealer or private party.

**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
Buyer's Federal EIN or Driver's License Number and State of Issue		Date