



Indiana Department of Revenue  
**Certificate of Gross Retail or Use Tax  
Paid on the Purchase of a Motor Vehicle  
For a Nonresident**

Name of Dealer			
Dealer's RRMC Number (Registered Retail Merchant Certificate Number)			
TID Number (10 digits)		LOC Number (3 digits)	
Dealer's FID Number (federal identification number 9 digits)		Dealer's License Number (7 digits)	
Address of Dealer		City	State ZIP Code
Name of Purchaser(s) (individual or entity)		Entity Federal Identification Number	
Address of Purchaser (individual or entity)		City	State ZIP Code
Where Vehicle Will Be Titled and Located			
City		State	ZIP Code
Vehicle Identification Information of Purchase			
VIN Number (vehicle identification number)	Year	Make	Model

Calculation of Sales/Use Tax	
1. Total Selling Price	1.
2. Trade-in Allowance (like-kind exchanges only)	2.
3. Amount Subject to Tax (Line 1 minus Line 2)	3.
4. Amount of Tax Collected (Line 3 multiplied by resident state tax rate from chart)	4.

Trade in Information		
VIN Number (vehicle identification number)		
Year	Make	Model

The purchaser must sign and complete the affidavit section of this form. Please include a photocopy of your driver's license. Failure to complete all items in this section or to provide your driver's license will result in sales tax being charged at the Indiana sales tax rate of 7%.

I certify under penalty of perjury that the above information is true and correct. I certify that the vehicle will be moved to and titled in the jurisdiction listed above no more than thirty (30) days from the date the vehicle is purchased. If this vehicle is physically located in Indiana, is titled in Indiana, or is not both moved to and titled in the jurisdiction listed above thirty-one (31) days from the date of sale, I will be responsible for any Indiana sales and use tax not remitted at the time of purchase, including any interest and penalty authorized by Indiana law.

\_\_\_\_\_  
Signature of Purchaser or authorized agent

\_\_\_\_\_  
Title (if the purchaser is not a natural person)

\_\_\_\_\_  
Printed Name of Purchaser or authorized agent

\_\_\_\_\_  
Driver's License Number and State of Issuance of  
Purchaser or authorized agent (if not listed above)

**Instructions for Completing  
Certificate of Gross Retail or Use Tax  
Paid on the Purchase of a Motor Vehicle  
For a Nonresident**

The ST-108NR allows the dealer to indicate the amount of tax collected from the purchaser. The dealer is then required to submit the sales/use tax to the Indiana Department of Revenue on Form ST-103CAR.

If an exemption from the tax for a motor vehicle to be titled in Indiana, the purchaser and the dealer must complete Form **ST-108E** and submit it to the license branch at the time of licensing. ST-108E serves as an affidavit of exemption by the purchaser and lists the exemptions available to qualified purchases.

For motor vehicles subject to the annual license tax under IC 6-6-5 if the vehicle was to be used in Indiana, you should use this form for all states.

**Seller Information**

**Name of Dealer:** Indicate the name of the dealer as it appears on the Registered Retail Merchant Certificate (RRMC).

**Dealer's FID Number (federal identification number):** Indicate the federal identification number of the dealer, if applicable.

**Dealer's License Number:** Indicate the dealer's license number (7 digits) as it appears on the Dealer's License Certificate.

**Dealer's RRMC Number (same as TID Number - 10 digits + LOC Number - 3 Digits):** Indicate the Indiana taxpayer identification number and location number as it appears on the Registered Retail Merchant Certificate. This number must be in the following format: 0001234567-001.

**Address of Dealer:** Indicate the address of the dealer as it appears on the Registered Retail Merchant Certificate.

**Vehicle Identification Information of Purchase**

**VIN Number:** Enter the vehicle ID Number (VIN).

**Year:** Indicate the year the motor vehicle was manufactured.

**Model Name:** If a motor vehicle is being sold, indicate the model name for the vehicle.

**Calculation of Sales/Use Tax**

**Total Selling Price:** When determining the total selling price, include all delivery, make ready, repair, or other costs incurred prior to transfer to the buyer. Federal excise tax is NOT included.

**Trade-in Allowance:** The trade-in allowance exemption applies to like-kind vehicles only.

You must also indicate the make, model, year, and VIN number of the trade-in vehicle.

**Amount Subject to Tax:** Line 1 minus Line 2 results in the amount on which the sales/use tax will be calculated.

**Amount of Tax Collected:** Line 3 multiplied by resident state tax rate from chart.

**Signature Section:** For sales of motor vehicles for which this form is required, failure to sign the ST-108NR will result in the dealer collecting sales tax at the Indiana applicable tax rate.

For assistance, call (317) 233-4015 or visit [www.in.gov/dor/3781.htm](http://www.in.gov/dor/3781.htm).