



## Utah State Tax Commission

## Nonresident Affidavit for Sales Tax Exemption

TC-583 Rev. 1/06

**Purchasers must answer** the following questions before completing this form to determine if they qualify for the nonresident exemption from sales tax. Completing this affidavit **under false or misleading circumstances** will void this affidavit and **subject the purchaser to sales tax, plus penalties and interest.**

**Answering "Yes" to any of the questions below will disqualify your use of the nonresident affidavit.**

1. Purchaser cannot be a legal resident of Utah. The fact that a person leaves the state temporarily does not terminate his or her Utah residency.

☐ **Yes** ☐ **No** Do you file Utah income tax returns as a resident?

☐ **Yes** ☐ **No** If a business, are you registered with the Utah Department of Commerce?

2. Purchaser cannot operate any vehicle, off-highway vehicle, boat, boat trailer, or outboard motor as part of **any** business within Utah. A person, corporation or partnership doing business in Utah is disqualified from this exemption, regardless of where the vehicle is to be used or registered.

☐ **Yes** ☐ **No** Do you conduct business in Utah?

3. Purchaser cannot register or keep a vehicle, off-highway vehicle, boat, boat trailer, or outboard motor with Utah designated as the home state or for use by a resident of Utah.

☐ **Yes** ☐ **No** Do you have a vehicle registered to you in Utah?

4. Purchaser cannot occupy a Utah residence or place of business, *except in the case of a tourist temporarily in Utah.*

☐ **Yes** ☐ **No** Do you occupy a residence or place of business in Utah?

5. Purchaser cannot use the purchased vehicle in the state **except** in the case of a tourist, temporarily in Utah; **or** a nonresident student who will be permanently leaving Utah within 30 days from the time of purchase; **or** a nonresident member of the military stationed in Utah, but with orders to leave Utah permanently within 30 days from the time of purchase.

☐ **Yes** ☐ **No** Are you a nonresident student or member of the military who will **not** be leaving the State of Utah within 30 days?

6. Purchaser cannot use the purchased vehicle, off-highway vehicle, boat, boat trailer, or outboard motor in a trade, profession, or occupation in Utah, except when an employee can clearly demonstrate that he or she **only** commutes to Utah on a daily basis from another state.

☐ **Yes** ☐ **No** Do you plan to register or use the vehicle in Utah?

7. Purchaser may not claim nonresident status to qualify for this sales tax exemption if that purchaser has claimed resident status in order to gain privileges not ordinarily extended to nonresidents, such as attending school or placing children in school without paying nonresident tuition or fees, or maintaining a Utah driver's license.

☐ **Yes** ☐ **No** Do you have a Utah driver's license?

If there is more than one purchaser, all purchasers must qualify for this exemption. If any of the purchasers do not qualify, the sales tax exemption cannot be claimed. **Each purchaser must complete a separate affidavit.**

A nonresident purchaser may continue to qualify for sales tax exemption for vehicles purchased in Utah if the vehicle, off-highway vehicle, boat, boat trailer, or outboard motor is used in this state infrequently, occasionally, and for nonbusiness purposes. **The use of a boat, boat trailer, or outboard motor cannot exceed 14 days within a calendar year.** The restrictions on use do not apply to nonresidents who use the purchased vehicle only to commute to a trade, profession, or occupation in Utah.

**This sales tax exemption may NOT be allowed if all names, addresses, I.D. numbers, and signatures on this form are not filled in.**

**Vehicle Purchased** - If this purchase includes more than one vehicle, boat, outboard motor, boat trailer, etc., continue list on the back of this form

Vehicle type	Year	Make	Model	Style	Identification number
<b>Purchaser</b>					
Name of nonresident individual (corporation, business, partnership, etc.)			<b>Dealer</b>		
Nonresident's address			Dealer's name		
City			City		
State			State		
ZIP code			ZIP code		
Driver license number and state		Social Security or Federal I.D. number		Dealer state number	
I have read and understand this affidavit and certify that I take sole responsibility in determining that I am eligible for this claim of exemption. In addition, I certify that the vehicle described on this affidavit will be taken out of Utah permanently and will not be used or registered in Utah except as described above. This affidavit is true and correct to the best of my knowledge.			I certify as the dealer, that I have not found anything on this affidavit or on other documents, nor have I any personal knowledge that would conflict with this claim for exemption. I understand that by accepting an incomplete affidavit or an affidavit that I knew (or should have known) to be false, misleading, or inaccurate, I may be held liable for appropriate taxes, interest, and penalties. This affidavit is true and correct to the best of my knowledge.		
X			X		
Date signed			Date signed		

**ORIGINAL:** Send the original of this form to the Tax Commission, MVED **DEALERS:** Keep a copy of this form for your records

## Vehicle Purchased - Continued

Vehicle type	Year	Make	Model	Style	Identification number
Vehicle type	Year	Make	Model	Style	Identification number
Vehicle type	Year	Make	Model	Style	Identification number
Vehicle type	Year	Make	Model	Style	Identification number
Vehicle type	Year	Make	Model	Style	Identification number