



Indiana Department of Revenue  
**Certificate of Sales Tax Paid or Exemption for Auctions**

For the Purchase of a Vehicle or Watercraft Sold by an Auction  
**NOT** acting in the capacity of a Dealer Licensed with the Bureau of Motor Vehicles

**Section A - Auction Information**

<b>NAME OF AUCTION (LEGAL NAME)</b>		Auction's RRMC # (Registered Retail Merchant Certificate Number)																																
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TID# (10 digits)												LOC# ( 3 digits)																						
Address of Auction	City	State	Zip Code																															

I hereby certify that the information shown on this certificate is true and correct, and the amount of gross retail sales/use tax was collected from the purchaser, unless an exemption was claimed. I also understand that any false information may result in the revocation of my gross retail sales/use tax certificate.

Date \_\_\_\_\_ Printed Name of Agent \_\_\_\_\_

Signature of Agent \_\_\_\_\_

Title \_\_\_\_\_

**Section B - Calculation of Sales/Use Tax**

1. Total Selling Price (must be shown for all sales).....	1.	\$
2. Amount of Tax Collected (Line 1 multiplied by 7% (.07).....)	2.	\$

**Section C - Vehicle Identification Information of Purchase**

VIN (Vehicle Identification Number) OR HIN (Hull Identification Number)		
Year	Make	Model

INDIANA CODE 6-2.5-9-6 requires that a person titling a vehicle or watercraft at a Bureau of Motor Vehicles license branch present certification indicating the state gross sales and use tax has been paid. **Line #1 sales price and Line #2 tax collected amounts must be completed for all purchases, both taxable and exempt.**

**Section D - Certification of Exemption Claimed**

The exemptions that are available are listed on the other side of this form.

**PUBLIC TRANSPORTATION EXEMPTION** (Must be completed if exemption # 6 is claimed and the purchaser is not a school bus operator.)

USDOT # (U.S. Department of Transportation Number) \_\_\_\_\_

I certify that the above vehicle or watercraft is exempt from sales/use tax under exemption # \_\_\_\_\_ (see reverse side).  
I understand making a false statement on this form may constitute the crime of perjury.

Date \_\_\_\_\_ Printed Name of Purchaser \_\_\_\_\_

Signature of Purchaser \_\_\_\_\_

SSN, TID, or FID #  
(Mandatory only if claiming sales tax exemption.) \_\_\_\_\_

## Instructions for Completing Form ST-108A

Sections A, B, and C must be completed when sales tax is collected.

Sections A, B, C, and D must be completed when an exemption is claimed.

The ST-108A allows an auction (not acting in the capacity of a licensed dealer with the Bureau of Motor Vehicles) to indicate the amount of sales tax collected from a purchaser of a motor vehicle, trailer, or watercraft. The auction must report and remit the sales tax collected to the Department of Revenue. An auction selling their own inventory as a licensed dealer with the Bureau of Motor Vehicles must use the ST-108 or ST-108E forms.

The auction must sign the ST-108A certifying they have collected the sales tax, unless an exemption is claimed. Failure to sign the ST-108A will result in the rejection of the form by the license branch and the purchaser will have to return to the auction for the signature.

If an exemption from the tax is claimed, the purchaser must indicate a reason for the exemption and submit it to the license branch at the time of titling. ST-108A serves as an affidavit of exemption by the purchaser and lists the exemptions available. The purchaser must disclose their SSN (Social Security Number), TID (Taxpayer Identification), or FID (Federal Identification) number to claim an exemption.

### Section A - Auction Information

**NAME OF AUCTION:** Show the name of the auction as it appears on the Registered Retail Merchant Certificate (RRMC). Do not use your DBA (Doing Business As) as your name.

**RRMC # (same as TID # - 10 Digits + LOC # - 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. If this number is not present or not in this format, the ST-108A WILL BE REJECTED by the license branch, and the purchaser will have to return to the auction to obtain the valid number.

**ADDRESS OF AUCTION:** Indicate the address of the auction as it appears on the Registered Retail Merchant Certificate.

### Section B - Calculation of Sales Tax

**Line #1-** Enter total gross selling price of vehicle, trailer, or watercraft sold at auction.

**Line #2 -** Multiply sales price (Line 1) by Indiana Sales Tax rate of 7% (.07).

### Section C - Vehicle Identification Information of Purchase

**VIN or HIN #:** Enter the VIN (Vehicle Identification) or the HIN (Hull Identification) number.

**YEAR:** Indicate the year the vehicle, trailer, or watercraft was manufactured.

**MAKE and MODEL:** Indicate the make and model name for the vehicle, trailer, or watercraft.

### Section D - Certification of Exemptions Claimed

Purchaser claiming exemption must provide their SSN, TID, or FID number, if a sales tax exemption is claimed.

**Exemptions available for a vehicle or watercraft purchased at auction are:**

1. Vehicles or watercraft purchased by Indiana or Federal governmental units or their instrumentalities.
2. Vehicles or watercraft purchased by nonprofit organizations operated exclusively for religious, charitable, or educational purposes and using the vehicle for the purpose for which such organization is exempt. The applicant **MUST** indicate their 13 digit Indiana TID and LOC number on the front of the form. **The nonprofit name must be on the title to claim this exemption.**
5. Sales of motor vehicles or watercraft to Registered Retail Merchants acquiring the vehicles or watercraft to rent or lease to others and whose ordinary course of business is to rent or lease vehicles or watercraft to others.
6. Vehicles or watercraft to be predominately used for hire in public transportation. (Hauling for hire.) Your USDOT number must be shown on the reverse side of this form. Predominate use is greater than 50%.
9. Vehicles or watercraft purchased to be immediately placed into inventory for resale. A dealer may also use Form ST-105D. NonIndiana dealers must enter both their FID number and their state's Dealer License Number on the front of this form in lieu of the Indiana TID number if they are not registered with the Indiana Department of Revenue.