



**ST-108MH**  
State Form 35838  
(R6 / 3-18)

Indiana Department of Revenue  
**Certification of Sales of  
Manufactured Homes  
or Industrial Building Systems**

**Mail to:** Desk Audit, Mail Stop #104  
Indiana Department of Revenue  
100 N. Senate Ave., IGCN 241  
Indianapolis, IN 46204

Certification of sales of manufactured homes as described in 42 USC-5402 (6) or of industrialized building systems as described in IC 22-12-1-14.

Print Name of Seller		Date of Sale or Improvement to Realty	Indiana T.I.D.# (Required)		
Street Address of Seller		Dealer's License #			
City		State	ZIP Code		
Manufactures I.D. #	Model #	Year	Make	Type	
Was the home described above new or pre-owned? Check the appropriate block: New <input type="checkbox"/> Used <input type="checkbox"/>					

**Dealer/Seller must answer YES to questions #1 and #2 to qualify for the 35% exemption.**

1. Was the structure fabricated in an off-site manufacturing facility? 1. Yes  No   
 2. Was the structure designed to be used as a residential dwelling not to exceed two families? 2. Yes  No

**If the response to question number 1 or 2 is NO, the structure does not qualify for a 35% exemption.**

**Sale versus Contract for Improvement to Realty Statement**  
(Seller must complete Section A or Section B, not both)

**Section A** – Tax to be collected if selling price of the manufactured home is separately stated on the sales contract.

- A. Selling Price .....A. \_\_\_\_\_  
 B. Trade (Like Kind).....B. \_\_\_\_\_  
 C. Line A minus Line B.....C. \_\_\_\_\_  
 D. Tax Base (65% of Line C)....D. \_\_\_\_\_  
 (Use Only if Qualified)  
 E. Sales Tax Collected (7%) ....E. \_\_\_\_\_

**Section B** – Seller/dealer, acting as a lump-sum contractor for an improvement to realty, is responsible for use tax on 65% of the wholesale invoice price of the manufactured home, as detailed in Information Bulletin #65. Seller/dealer must sign/date to indicate responsibility for this payment to be reported directly to the Department of Revenue as use tax on the ST-103 return.

\_\_\_\_\_  
Seller Signature/Date if Use Tax is to be paid directly to IDR

**Certification by the Seller and Purchaser**

If Sales Tax is being collected by the Dealer/Seller, both "Seller" and "Purchaser" must certify under penalty of perjury that the above facts are true and correct to the best of their knowledge. Both Seller and Purchaser certify that the structure constitutes a manufactured home or industrialized building system within the description set forth in Indiana Code 6-2.5-5-29 and that such structure will be used as either a one or two family dwelling only.

Purchaser Printed Name		
Street Address Structure Delivered To		Date Delivered
City	State	ZIP Code
Lot #	Lot Landlord Name, If Applicable	
Purchaser must provide at least one of the required identification numbers shown below.		
Social Security #	Federal ID#	Indiana Taxpayer Identification Number
_____	_____	_____

Purchaser's Signature: \_\_\_\_\_

Date Signed: \_\_\_\_\_

Seller's Signature: \_\_\_\_\_

Date Signed: \_\_\_\_\_

## Instructions for Completing Form ST-108MH

Every person purchasing a new manufactured home or industrialized building system which is eligible for a 35 percent reduction in sales tax as provided in IC 6-2.5-5-29 shall, together with the seller of such structure, supply the information required on Form ST-108MH as certification that the purchased structure complies with the requirements of the above statute.

### Dealers of Manufactured Homes as Contractors

A dealer of manufactured homes is acting as a contractor when the dealer contracts to make an improvement to real estate by permanently affixing a manufactured home to real estate. A manufactured home is considered affixed to a permanent foundation to the extent that it cannot be moved without material and substantial change to the manufactured home and/or the land. The contract is for an improvement to realty even if the manufactured home is being permanently attached to land not owned by the purchaser of the manufactured home.

A permanent foundation would be evidenced by mortared walls of concrete block, brick, stone, tile, etc. or poured concrete. In these cases the foundation will be partially or totally load bearing. Additional elements that tend to indicate permanence include: permanent utility connections, room additions, patios and porches.

A dealer who permanently affixes a manufactured home to real property pursuant to a lump sum contract for sale without clearly separating the selling price from the permanent installation costs is acting as a lump sum contractor. When a dealer acts as a lump sum contractor, the dealer must remit use tax on sixty five percent (65%) of the wholesale invoice price of the manufactured home. Sales/use tax must be paid by the dealer on 100% of all other materials and supplies used in the performance of the contract.

If the dealer segregates a contract into a time and materials contract, sales tax must be collected on sixty five percent (65%) of the unit's selling price and on the full sales price of other tangible personal property transferred as part of the time and material contract.

### The Form Shall be Completed in Triplicate

The seller shall attach the original form to the certificate of title or certificate of origin evidencing the sale. One copy shall be retained by the seller. The seller/dealer shall mail one copy of the ST-108MH, within 30 days following the date of sale or improvement to realty, to the Indiana Department of Revenue. Form is to be mailed to:

**Mail to:** Desk Audit, Mail Stop #104  
Indiana Department of Revenue  
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Indianapolis, IN 46204

The Bureau of Motor Vehicles shall not issue any registration eligible for a 35 percent reduction in sales tax unless; a) the sales tax due has been collected by the seller or the seller certifies Use Tax is being remitted directly to the Department of Revenue as an improvement to realty, and b) the buyer presents a properly completed Form ST-108MH. If the seller is an out-of-state vendor, not registered to collect the Indiana sales tax, the buyer must pay the tax upon titling the manufactured home to the Indiana Bureau of Motor Vehicles. If the seller includes the Indiana sales tax into the financing of the purchase price the sales tax "financed" (loaned to the buyer by the seller) must be remitted directly by the seller to the Indiana Department of Revenue with a copy of the ST-108MH. The tax and ST-108MH copy is to be mailed to the address as shown immediately above.

The Bureau of Motor Vehicle shall collect sales tax due upon failure of the purchaser to provide adequate documentation of sales tax paid to a vendor. A credit will be allowed for a sales tax paid to another state not to exceed the amount of Indiana sales/use tax due.

### Pre-Owned Manufactured Homes

The gross retail income derived from the sale of a pre-owned manufactured home is exempt from the state gross retail tax (sales and use tax).