



Form ST-133CATS
Sales Tax Exemption Certificate
Capital Asset Transfer or Sale

Idaho Code section 63-3622K and Idaho Sales and Use Tax Administrative Rule 099

Complete this form to claim exemption from tax when a business vehicle, vessel, or aircraft is being transferred as a part of the bulk sale of an ongoing business or as the sale, lease, or transfer of a capital asset. Bring the completed form to the county assessor (DMV) along with the title and registration for the asset being transferred.

Name of buyer or recipient			Name of seller or transferor		
Address		Phone number	Address		Phone number
City	State	ZIP Code	City	State	ZIP Code

Vehicle, Vessel, or Aircraft Information

Year	Make	Model	Identification number: vehicle, vessel, or aircraft
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I. Bulk Sale of Ongoing Business — Vehicles, Vessels, RVs, Snowmobiles, Aircraft

Include a copy of *bill of sale* showing the purchase of the business and a list of assets.

Did the purchase represent all or most of the operating assets of the business? Yes No
If No, this exemption doesn't apply.

Will the buyer continue this business in a similar manner? Yes No
If No, this exemption doesn't apply.

II. Capital Asset Sale, Lease, Rental — Motor Vehicles and Transport Trailers Only

Was sales or use tax paid by the seller or transferor when they acquired the asset? Yes No
If Yes, provide name of the seller or transferor who paid tax. _____
If No, this exemption doesn't apply.

Are all parties involved in this sale related by one or more of the following categories?
 Check all that apply.

- Parent/Child Grandparent/Child Brother/Sister
 Same owners in each business (see instructions)

This exemption doesn't apply unless all owners meet at least one of these categories with respect to each of the other owners.

III. Capital Asset Transfer — Vehicles, Vessels, RVs, Snowmobiles, Aircraft

Did the transferor pay sales or use tax when the asset was acquired? Yes No
If No, this exemption doesn't apply.

Is this asset being transferred for anything of value other than a change in equity?
 Increase/decrease of shares/ownership? Yes No
If Yes, this exemption doesn't apply.

See instructions if this transaction is between corporations.

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 or Recipient's signature	Date	Seller's or Transferor's signature	Date
Title, if applicable		Title, if applicable	

Form ST-133CATS — Instructions Sales Tax Exemption Certificate Capital Asset Transfer or Sale

General. Complete this form to claim exemption from tax when an asset is being transferred as part of the bulk sale of an ongoing business or as the sale, lease, or transfer of a capital asset. The form is valid only if all information is complete.

This form must be completed and provided to the county assessor (DMV) along with the title and registration for the asset being transferred.

I. Bulk Sale of Ongoing Business

(Idaho Code section 63-3622K(5) and IDAPA 35.01.02.099)

Use this section of the form to claim a sales tax exemption for assets that are included in the sale of a business when the new owner will continue to operate the business.

This exemption applies to vehicles, motor vehicles, vessels, RVs, snowmobiles, and aircraft.

II. Capital Asset Sale, Lease, Rental

(Idaho Code sections 63-3622K(4), 63-3622HH, and IDAPA 35.01.02.099)

Use this section of the form to claim a sales tax exemption when a motor vehicle or transport trailer is sold, leased, or rented to either of the following:

- Related businesses for which all of the outstanding stock, equity or interest of the transferor are the same as the transferee.
- A member of the same family related by blood or marriage within the second degree (parent/child, grandparent/child, brother/sister - not aunts, uncles, cousins).

The seller or lessor must have correctly paid sales/use tax before this sale/lease.

This exemption doesn't apply to aircraft, vessels, snowmobiles, off-highway vehicles, travel trailers, or park model recreational vehicles.

III. Capital Asset Transfer

(Idaho Code section 63-3622K(3) and IDAPA 35.01.02.099)

Use this section of the form to claim a sales tax exemption when transferring an asset to or from a business for nothing of value other than a change in equity (increase or decrease of stock or partner's equity).

The transferor must have correctly paid sales or use tax before this transfer. If the transfer is between corporations, the relationship must be as follows:

- Parent Corporation to subsidiary*
- Subsidiary Corporation to parent or another subsidiary

*The parent corporation must own at least 80% of subsidiaries.

Contact us:

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tax.idaho.gov/contact