

Idaho State Tax Commission
SALES TAX EXEMPTION CERTIFICATE - TRANSFER AFFIDAVIT

This form must be completed and furnished to the county assessor or Idaho Transportation Department with the title to the vehicle being transferred. This form may also be used for boats and other vehicles which are registered with the county assessor.					
Name of Buyer/Recipient			Name of Seller/Donor		
Address			Address		
City/State/Zip Code		Phone	City/State/Zip Code		Phone
Vehicle/boat Information	Year	Make	Model	Vehicle/Boat Identification Number	
<p>I. FAMILY SALE AFFIDAVIT for MOTOR VEHICLES ONLY</p> We swear that this motor vehicle sale is exempt from sales tax because of the following family relationship between the buyer and seller. <input type="checkbox"/> Parent/child <input type="checkbox"/> Grandparent/grandchild <input type="checkbox"/> Brother/sister <div style="text-align: right;"> Yes No </div> Was sales tax paid by the seller at the time the seller acquired the vehicle? <input type="checkbox"/> <input type="checkbox"/> <i>If NO, this exemption does not apply.</i>					
<p>II. GIFT TRANSFER AFFIDAVIT for VEHICLES, BOATS, AND RVs</p> We swear that the transfer of this vehicle or boat is a gift and is exempt from sales tax. Answer the following questions regarding this gift: <div style="text-align: right;"> Yes No </div> 1. Is there a business relationship between the recipient and the donor? <input type="checkbox"/> <input type="checkbox"/> 2. Is the recipient performing any services, contractual or otherwise, in exchange for this vehicle? <input type="checkbox"/> <input type="checkbox"/> 3. Is the recipient transferring anything of value (including tangible personal or real property) to the donor in exchange for this vehicle? <input type="checkbox"/> <input type="checkbox"/> 4. Is the recipient accepting or assuming any debts or liabilities belonging to the donor of the vehicle? <input type="checkbox"/> <input type="checkbox"/> <p style="text-align: center;"><i>If you answer "yes" to any of these questions, follow the instructions on the back of this form.</i></p>					
<p>III. AMERICAN INDIAN TRANSFER AFFIDAVIT for VEHICLES, BOATS, AND RVs</p> We swear that the sale of this vehicle or boat is exempt from sales tax because it was sold and delivered within the boundaries of a Native American Indian reservation to an enrolled member of an Indian tribe. The following information is required: Enrolled member of _____ Indian Tribe. Tribal Identification Number _____. Sale and delivery occurred within _____ Reservation.					
<p>IMPORTANT!! Read before signing. I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that if I falsify this form, I may be subject to criminal prosecution.</p>					
_____ Buyer's/Recipient's Signature		_____ Date		_____ Seller's/Donor's Signature	
_____ Title, if applicable		_____ Date		_____ Title, if applicable	
				_____ Drivers License or Taxpayer Identification Number	

INSTRUCTIONS

Idaho law requires that sales or use tax be paid whenever a certificate of title or registration is transferred. However, the law provides for certain exemptions to this requirement. This form (ST-133) is required to support sales tax exemptions listed below. It must be furnished to the county assessor or Idaho Transportation Department with the title or registration to the vehicle being transferred.

The seller must keep a copy of this affidavit on file.

I. FAMILY SALE AFFIDAVIT for MOTOR VEHICLES ONLY

(Idaho Code Section 63-3622K and Sales Tax Rule 107)

Use this portion of the form to claim exemption from sales tax for sales of motor vehicles between family members. Sales between aunts, uncles, cousins, etc. do not qualify for the exemption. Only the relationships listed on the front of this form are eligible.

This exemption applies to cars, trucks, motor homes, and on-road motorcycles. (Only motorized on-road vehicles qualify.)

NO EXEMPTION APPLIES IF a sales or use tax was not paid by the seller at the time the seller acquired the motor vehicle.

If the motor vehicle is community property and the sellers are married, either spouse may sell the vehicle to a qualifying family member.

II. GIFT TRANSFER AFFIDAVIT for VEHICLES, BOATS, AND RVs

(Sales Tax Rule 107)

This portion of the form is used to claim exemption from sales tax when a vehicle or boat is given as a gift by the owner. To qualify as a gift, no money, services or property can be exchanged between the donor and the recipient at any time with regard to this vehicle or boat.

If you answered "yes" to question 2, 3 or 4, this form does not apply and sales tax is due on the value of the vehicle or boat. If you answered "yes" to question 1, describe the circumstances here:

III. AMERICAN INDIAN - TRANSFER AFFIDAVIT for VEHICLES, BOATS, AND RVs

(Sales Tax Rules 91 and 107)

American Indians may make purchases without paying sales tax IF the purchases are made within the boundaries of an Indian reservation. The seller must see proof of the fact that the buyer is an enrolled member of an Indian tribe. An identification card issued by the Indian tribe is acceptable proof. The identification number must be entered on the front of this form.

The sale and delivery of the vehicle or boat must occur within the Indian reservation. If the vehicle or boat is picked up by the buyer at a non-reservation location, sales tax is due on the vehicle or boat.

IV. SIGNING THIS FORM

The buyer/recipient and the seller/donor must sign this form for it to be valid.

In addition to signing the form, individual sellers/donors must include their driver's license number. Business sellers/donors must include a taxpayer identification number, such as the federal Employer Identification Number (EIN) or Idaho seller's permit number.