

ST-133

EFO00196
05-29-2018

Idaho State Tax Commission
SALES TAX EXEMPTION CERTIFICATE
FAMILY OR AMERICAN INDIAN SALES

Buyer's Name			Seller's Name		
Address			Address		
City	State	ZIP Code	City	State	ZIP Code
Vehicle/Vessel Description:	Year	Make	Model	Hull or Vehicle Identification Number	

FAMILY SALE EXEMPTION FOR MOTOR VEHICLES
(Idaho Code section 63-3622K and Idaho Sales and Use Tax Administrative Rule 107)

The family sales exemption applies only to motor vehicles. These vehicles don't qualify: vessels, ATVs, UTVs, SOHVs, off-road motorcycles, snowmobiles, or trailers. Only the family relationships listed below qualify for the exemption. If the motor vehicle is community property, either spouse may sell the vehicle to a qualifying family member. If the seller is unable to sign the form, they may provide a letter stating the sale was made to a qualified family member.

Answer the following questions about this sale:

- | | | |
|--|--------------------------|--------------------------|
| | Yes | No |
| 1. Is the sale a qualified motor vehicle? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Was sales tax paid at the time seller acquired the motor vehicle? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is there a qualifying family relationship between the buyer and seller? | <input type="checkbox"/> | <input type="checkbox"/> |

If yes, mark the qualifying relationship below:

- Parent/child Grandparent/grandchild Brother/sister

If you answered "no" to any of the above questions, STOP. You don't qualify for this exemption.

Buyer/Seller: Provide completed form to the county assessor (DMV) when titling/registering the motor vehicle.

AMERICAN INDIAN EXEMPTION FOR TITLED AND/OR REGISTERED VEHICLES AND VESSELS
(Idaho Sales and Use Tax Administrative Rules 091 and 107)

Purchases delivered to American Indians within the boundaries of an Indian reservation may be made without paying tax. The seller must see proof that the buyer is an enrolled member of an Indian tribe. An identification card issued to the member by the Indian tribe is acceptable proof. By signing this form, both the seller and the buyer are certifying that delivery was made within the boundaries of an Indian reservation. If the vehicle is picked up by the buyer at a nonreservation location, sales tax is due.

This purchase is exempt from tax because:

- The delivery occurred within the _____ Indian Reservation
and
- I am an enrolled member of the _____ Indian Tribe
and
- My Tribal Identification Number is _____.

Seller: Send this completed form along with the application for title and keep a copy for your records.

Buyer: If a vehicle is purchased from an out-of-state dealer or private party, provide completed form to the county assessor (DMV) when titling/registering the vehicle.

By signing this form, I certify that the statements I have made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Buyer's Signature	Date	Seller's Signature	Date
Buyer's Telephone Number		Seller's Telephone Number	
Driver's License Number and State of Issue or Taxpayer Identification Number		Driver's License Number and State of Issue or Taxpayer Identification Number	