

Idaho State Tax Commission  
SALES TAX EXEMPTION CERTIFICATE - CAPITAL ASSET TRANSFER AFFIDAVIT

Take this form 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 that are registered with the county assessor.

Name of Buyer/Recipient		Name of Seller/Transferor	
Address		Address	
Zip Code	Phone	Zip Code	Phone
Vehicle/boat Information	Year	Make	Model
		Vehicle/Boat Identification Number	

**I. BULK SALE OF ONGOING BUSINESS Vehicles, Boats, RVs, Snowmobiles, Aircraft**

Attach copy of Bill of Sale indicating purchase of business and assets.

Did the purchase represent all or substantially all of the operating assets of the business?  
 Yes    No  
*(If NO, this exemption does not apply.)*

Will the purchaser be continuing this business in a like or similar manner?  
 Yes    No  
*(If NO, this exemption does not apply.)*

See Back

**II. CAPITAL ASSET SALE, LEASE, RENTAL for MOTOR VEHICLES and TRANSPORT TRAILERS ONLY**

Was sales tax paid by seller or a related party when acquiring the vehicle?    Yes    No  
*(If NO, this exemption does not apply.)*  
*(If YES, provide name of related party who paid tax. \_\_\_\_\_ )*

Are all owners of the 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

*(If all owners do not meet at least one of these categories with respect to each of the other owners, this exemption does not apply.)*

See Back

**III. CAPITAL ASSET TRANSFER for Vehicles, Boats, RVs, Snowmobiles, Aircraft**

Was sales tax paid at the time transferor acquired the vehicle?    Yes    No  
*(If NO, this exemption does not apply.)*

Is this vehicle being transferred for anything of value other than a change in equity (increase/decrease of shares/ownership)?    Yes    No  
*(If YES, this exemption does not apply.)*

If this transaction is between corporations. See back for relationship requirements.

See Back

**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. I understand the Tax Commission may request documents to support the claims made on this form.

Buyer's/Recipient's Signature	Date	Seller's/Transferor's Signature	Date
Title, if applicable		Title, if applicable	

# 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-133CATS) 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, boat, aircraft, snowmobile, or RV being transferred. For this form to be valid, signatures of both the seller and buyer are required.

## I. BULK SALE

(Idaho Code Section 63-3622K(5) and Sales Tax Rule 099)

Use this portion 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, boats, RVs, snowmobiles, and aircraft.

## II. CAPITAL ASSET SALE/LEASE

(Idaho Code Section 63-3622K(4) and Sales Tax Rule 099)

Use this portion of the form to claim a sales tax exemption when a motor vehicle or transport trailer is sold or leased as an asset of a business. The seller or related party must have correctly paid sales/use tax before this sale/lease.

All owners must be the same in each business or members of the same family related by blood or marriage within the 2nd degree (parent/child, grandparent/child, brother/sister - NOT aunts, uncles, cousins).

This exemption doesn't apply to aircraft, watercraft, ATVs, snowmobiles, or travel trailers.

## III. CAPITAL ASSET TRANSFER

(Idaho Code Section 63-3622K(3) and Sales Tax Rule 099)

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

The transferor must have correctly paid sales/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.