

**Form ST-133GT
Use Tax Exemption Certificate
Gift Transfer Affidavit**

Recipient's Name			Donor's Name		
Address			Address		
City	State	ZIP Code	City	State	ZIP Code
Vehicle/Vessel Year	Vehicle/Vessel Make	Vehicle/Vessel Model	Hull or Vehicle Identification Number		

Gift Transfer Affidavit for Titled and/or Registered Vehicles, Vessels, and RVs
(Idaho Sales and Use Tax Administrative Rule 107)

Complete this form to claim an exemption from tax when a vehicle, vessel, camper, trailer, or recreational vehicle is being transferred/received as a gift. To qualify, the donor and the recipient can't at any time exchange money, services, or property with regard to gift.

If the donor is unable to sign this form, the recipient can:

- Provide a letter signed by the donor stating the item being transferred is a gift,
- or**
- Provide the title marked as a gift and signed by the donor.

Answer the following questions about this sale:

Yes No

1. Is there a business relationship between the recipient and the donor? Yes No
If you answered "yes," describe the circumstances below:

2. Is the recipient performing any services, contractual or otherwise, in exchange for this gift? Yes No
3. Is the recipient transferring anything of value (including tangible personal or real property) to the donor in exchange for this gift? Yes No
4. Is the recipient accepting or assuming any debts or liabilities belonging to the donor of the gift? Yes No

If you answered "yes" to question 2, 3, or 4, this exemption doesn't apply and recipient owes tax on the value of the gift.

This form must be completed and furnished to the county assessor (DMV) along with the title and/or registration to the item being transferred. The donor/recipient must keep a copy of the completed form.

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.

Recipient's Signature	Date	Donor's Signature	Date
Recipient's Telephone Number		Donor's Telephone Number	
Taxpayer ID Number or Driver's License Number and State of Issue		Taxpayer ID Number or Driver's License Number and State of Issue	