

Form ST-133
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 Year	Vehicle/Vessel Make	Vehicle/Vessel 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 exemption from sales tax for family sales 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 line 3 in this section, qualify for the exemption. A motor vehicle that is community property may be sold to a qualifying family member of either spouse. A seller who is unable to sign this form can provide a letter stating they sold the motor vehicle to a qualified family member.

Answer the following questions about this sale:

- | | | |
|--|--------------------------|--------------------------|
| | Yes | No |
| 1. Is the vehicle being sold a qualifying motor vehicle? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Did the seller pay sales tax when acquiring 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 this 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)

The seller must see proof that the buyer is an enrolled member of an Indian tribe for the sale to be exempt from sales tax. An identification card the tribe issues to the member is acceptable proof. The seller must also deliver the motor vehicle to the buyer within the boundaries of an Indian reservation. By signing this form, both the seller and buyer are certifying that delivery took place on the reservation.

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: Include this completed form with your application for title, and keep a copy for your records.

Buyer: Provide this completed form to the county assessor (DMV) if you bought the vehicle you're titling/registering from an out-of-state dealer or private party.

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