

ST-133GT

EFO00300  
05-29-2018

Idaho State Tax Commission  
**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 Description:	Year	Make	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, no money, services, or property can be exchanged between the donor and the recipient at any time with regard to this gift.

If the donor is unable to sign this form, they 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 off by the donor.

Answer the following questions about this transfer:

Yes No

1. Is there a business relationship between the recipient and the donor?  
If you answered "yes," describe the circumstances below:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

2. Is the recipient performing any services, contractual or otherwise, in exchange for this gift?
3. Is the recipient transferring anything of value (including tangible personal or real property) to the donor in exchange for this gift?
4. Is the recipient accepting or assuming any debts or liabilities belonging to the donor of the gift?

***If you answered "yes" to question 2, 3, or 4, this exemption does not apply and tax is due 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 have 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	
Driver's License Number and State of Issue or Taxpayer Identification Number		Driver's License Number and State of Issue or Taxpayer Identification Number	