

How to fill out 3738 — Bill of Sale

One page that does four jobs at once, which is why it is the sheet at the centre of an Idaho private sale. It is your receipt. It is the odometer certification. It is the document the county works the buyer's 6% sales tax from. And under section 49-504(6) it is a driving permit: a seller's bill of sale serves as a seventy-two hour permit, counted excluding weekends and Idaho legal holidays, so the buyer can get the car home before they own a plate. The seller's block is where Idaho puts its two warnings - that you must file a release of liability within five days, and that a false selling price is a felony.

This sheet is not the form. Download the blank 3738 from the Idaho Transportation Department, Division of Motor Vehicles at <https://itd.idaho.gov/wp-content/uploads/2025/03/3738.pdf> — always take the current revision from the agency rather than a copy. Print this and keep it beside you while you complete theirs.

Every line, in the order you meet it

1	YOU	The two numbers at the top	The VIN and the title number, both copied off the certificate rather than from memory. Watch out: Copying from the title means this sheet and the assignment cannot disagree, which is the single most common reason a county counter sends a buyer home.
2	YOU	Year, make, model, description	Four boxes on one rule. Description is where a trim or a body style goes. Watch out: Use the words the certificate uses. If the title says WAGON and you write ESTATE, somebody has to reconcile them later.
3	YOU	The brand boxes	Five ticks - Rebuilt Salvage, Previous Brand, Reconstruct, Repaired, Other. An untouched car leaves all five clear. Watch out: You are certifying you disclosed all known brands. Idaho carries brands forward for the life of the vehicle, so hiding one only delays the moment the buyer finds out.
4	YOU	The odometer line	Whole miles, then one status box. Exempt is the right box on a model year 2010 or older vehicle. Watch out: Write the same figure you wrote on the title. Two documents about one car with two mileages on them is how a clean sale becomes an odometer query.
5	YOU	Both columns of names and addresses	You down the left, the buyer down the right, with the buyer's Idaho driver's licence number or SSN. Watch out: Spell the buyer from their licence, not from how they introduced themselves. That number and that spelling are what their title will be issued in.
6	YOU	True Selling Price and Sale Date	The money that actually changed hands, and the day it did. Watch out: Three clocks start on that date - your five days, their thirty days, and the 72-hour permit. Make it the day possession changed, not the day you agreed a price.
7	BUYER	You sign, then they sign	Your certification block first, then the buyer's acknowledgement underneath it. Watch out: Get both at the handover. A buyer chasing you for a signature next week is a buyer who is already inside their thirty days with nothing to show the county.
8	YOU	Copies, then the five-day clock	One copy each, then go and file the release of liability - this form told you to, in its own certification. Watch out: The Tax Commission tells a private buyer to bring an original bill of sale as proof of the sales price, so give them the signed original and keep a copy for yourself.

What gets this one rejected

- Only one signature. The Tax Commission's instruction to a private buyer is that both you and the seller must sign the bill of sale, and it is the buyer's proof of what they paid.
- A price that does not match the title. The county reads both documents side by side and the felony warning printed on this form is about exactly that gap.
- Tenths in the mileage. The box says No Tenths in its own label, and a decimal point turns a clean reading into a question.
- Two odometer status boxes ticked at once. Exceeds Mechanical Limits and Not Actual contradict each other - one says the odometer rolled past its ceiling, the other says the number is simply wrong.
- A brand left unticked on a vehicle that carries one. Idaho brands travel with the vehicle for its life, and the buyer's title will show them whether or not this sheet did.
- The lienholder line left blank on a financed purchase, which is how a lien ends up unrecorded on the new title.

☒ Amber is what you write

☐ Grey is a block somebody else completes

The completed example follows overleaf.



Bill of Sale **Idaho Transportation Department**

ITD 3738 (Rev. 10/23)
Supply # 019677178
dmv.idaho.gov

1 Vehicle or Hull Identification Number (1 st) 4S4BSANC5G3241097		Title Number 1740926358	
Vehicle Identification Number (2 nd) See Note*		Weight	Full Length and Width
Vehicle Year 2016	Vehicle Make Subaru	Vehicle Model Outback	Description Wagon

*Note: Second VIN should be provided for most motor homes and must be entered for double-wide mobile and manufactured homes.

3 **Brands:** ☐ Rebuilt Salvage ☐ Previous Brand ☐ Reconstruct ☐ Repaired ☐ Other _____

4 Odometer Reading (No Tenths) ☒ Actual Miles ☐ Not Actual ☐ Exceeds Mechanical Limits
118,540 ☐ Exempt ☐ No Odometer

5 Seller's Full Legal Printed Name <i>Waverly J. Kittleson</i>			Buyer's Full Legal Printed Name <i>Harlan P. Amsberry</i>		
Physical Address <i>812 N Boyer Ave</i>			Idaho Driver's License Number or SSN / EIN if Business <i>AM613048R</i>		
City <i>Sandpoint</i>	State <i>ID</i>	Zip Code <i>83864</i>	Physical Address <i>4427 W Malad St</i>		
Mailing Address (If different than physical address)			City <i>Boise</i>	State <i>ID</i>	Zip Code <i>83705</i>
City			Mailing Address (If different than physical address)		
Daytime Phone Number <i>(208) 555-0142</i>			City		
True Selling Price \$ 13,400.00			Daytime Phone Number <i>(208) 555-0197</i>		
Sale Date 08/11/2026					

New Lienholder Name or "None" <i>None</i>	Address	
City	State	Zip Code

Seller

I hereby sell the vehicle described above for the selling price indicated. I certify that the odometer reading given is accurate to the best of my knowledge. I also certify that I have disclosed to the buyer all known brands associated with this vehicle. I understand that I must file a release of liability statement within five days of delivering the vehicle to the buyer. I also understand that listing a false selling price, name, or address on this form is a felony under Section 49-518(5), Idaho Code.

Seller's Signature

X _____

Buyer

I am aware of the odometer certification made by the seller and understand the seller must disclose any brands that have been placed on this vehicle. I also understand that I must apply for title within 30 days to avoid a penalty whether the vehicle is registered or not.

Buyer's Signature

X _____