

How to fill out ST-133 — Sales Tax Exemption Certificate, Family or American Indian Sales

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Idaho · written against ST-133 (EFO00196 07-21-2023), issued under Idaho Code 63-3622K and Idaho Sales /forms/idaho/st-133-sales-tax-exemption-certificate-family-sale/ and Use Tax Administrative Rules 091 and 107

Not a Transportation Department form at all - this one belongs to the Idaho State Tax Commission, and it is the reason a car sold to your own daughter costs her nothing in tax while the same car sold to a neighbour costs 6%. The Tax Commission's instruction to the seller is direct: sign the Seller's section of Form ST-133 and give it to your relative, who needs a completed copy when they register the vehicle. The same sheet carries a second, quite separate exemption for a sale delivered to an enrolled tribal member within the boundaries of a reservation, and by signing you are certifying that the delivery took place there.

This sheet is not the form. Download the blank ST-133 from the Idaho Transportation Department, Division of Motor Vehicles at https://tax.idaho.gov/wp-content/uploads/forms/EFO00196/EFO00196_07-21-2023.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	Check the relationship against the list	Parent and child, grandparent and grandchild, brother and sister. That is the entire list. Watch out: It is worth checking before you agree a price. Outside those three, the buyer owes 6% of whatever the two of you write down.
2	YOU	Check that you paid tax on it yourself	Question 2 asks whether the seller paid sales tax when acquiring the vehicle. Watch out: Your old registration or title paperwork is where the answer lives. The Tax Commission's recordkeeping page tells a family seller to keep exactly those documents.
3	YOU	Fill in both columns and the vehicle rule	Buyer left, seller right, then year, make, model and VIN across the middle. Watch out: Copy the VIN off the certificate. This sheet has to line up with the title application it travels with.
4	YOU	Answer the three questions and mark the relationship	Yes to all three, then tick Parent/child, Grandparent/grandchild or Brother/sister. Watch out: Leaving the relationship box unticked is the most common way this sheet comes back - the yes on its own does not say which relationship.
5	YOU	Sign the seller's side	Signature, date, phone number and driver's licence number with its state of issue. Watch out: The Tax Commission's instruction is to sign it and give it to your relative. It is no use to them unsigned, and they cannot sign it for you.
6	YOU	Still sign the title over properly	The exemption certificate replaces the tax, not the transfer. The certificate of title is assigned exactly as in any other sale. Watch out: And still file your release of liability within five days. A family sale is a sale for every purpose except the 6%.

What gets this one rejected

- A no to any of the three family questions. The form stops you itself: if you answered no to any of the above questions, STOP, you don't qualify for this exemption.
- A relationship outside the three listed. Parent and child, grandparent and grandchild, brother and sister. Aunts, cousins, in-laws and spouses are not on the list.
- A trailer, a boat, an ATV, a UTV, an off-road motorcycle or a snowmobile. The family exemption applies only to motor vehicles, and the form names every excluded category.
- A seller who never paid tax on the vehicle themselves. Question 2 asks it directly and the Tax Commission's exemption pages repeat the requirement.
- Sending it to the Tax Commission. It goes to the county assessor's motor vehicle office with the title application - the form says to provide the completed form to the county assessor (DMV) when titling or registering.

☐ Amber is what you write ☐ Grey is a block somebody else completes The completed example follows overleaf.

Read off ST-133 (EFO00196 07-21-2023) and the Idaho Transportation Department, Division of Motor Vehicles's own pages, current as of 2026-08-23. Plain-language help with a form, not legal advice — where this and the agency differ, the agency governs. sellmycarhub.com



Form ST-133

Sales Tax Exemption Certificate

Family or American Indian Sales

Buyer's name <i>Annelise R. Yarnell</i>			Seller's name <i>Curtis A. Yarnell</i>		
Address <i>5218 Yellowstone Ave</i>			Address <i>1420 Alameda Rd</i>		
City <i>Chubbuck</i>	State <i>ID</i>	ZIP Code <i>83202</i>	City <i>Pocatello</i>	State <i>ID</i>	ZIP Code <i>83201</i>
Vehicle/Vessel Year <i>2009</i>	Vehicle/Vessel Make <i>Honda</i>	Vehicle/Vessel Model <i>CR-V</i>	Hull or Vehicle Identification Number <i>5J6RE48369L024176</i>		

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:

1. Is the vehicle being sold a qualifying motor vehicle?
2. Did the seller pay sales tax when acquiring the motor vehicle?
3. Is there a qualifying family relationship between the buyer and seller?

Yes No

☒	☐
☒	☐
☒	☐

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:

1. The delivery occurred within the _____ Indian Reservation
and
2. I am an enrolled member of the _____ Indian Tribe
and
3. 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 <i>08/14/2026</i>	Seller's signature	Date <i>08/14/2026</i>
Buyer's phone number <i>(208) 555-0198</i>		Seller's phone number <i>(208) 555-0121</i>	
Driver's license number and state of issue or taxpayer ID <i>YA904157B (ID)</i>		Driver's license number and state of issue or taxpayer ID <i>YA271639D (ID)</i>	