

How to fill out ST-133GT — Use Tax Exemption Certificate, Gift Transfer Affidavit

sellmycarhub.com

Idaho · written against ST-133GT (EFO00300 07-24-2023), issued under Idaho Sales and Use Tax Administrative Rule 107

/forms/idaho/st-133gt-gift-transfer-affidavit/

The Tax Commission's test of whether a gift is really a gift. Four questions, and three of them are traps: answer yes to any of the last three and the exemption evaporates and the recipient owes use tax on the value of the vehicle. The standard is absolute rather than proportionate - to qualify, the donor and the recipient can't at any time exchange money, services, or property with regard to the gift - so a token dollar, a fortnight of help with the fencing, or an outstanding loan the recipient takes over all end it. Unlike the family-sale certificate, this one is not limited to relatives, and it covers vessels, campers, trailers and recreational vehicles as well as cars.

This sheet is not the form. Download the blank ST-133GT from the Idaho Transportation Department, Division of Motor Vehicles at https://tax.idaho.gov/wp-content/uploads/forms/EFO00300/EFO00300_07-24-2023.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	Test it against the four questions first	Business relationship, services, anything of value, any debt assumed. Three of the four are fatal. Watch out: Do this before you sign the title. Discovering at the counter that the recipient is taking over the loan turns a free transfer into a taxable one.
2	YOU	Fill in both columns	Recipient on the left, donor on the right, with addresses. Watch out: Donor is the word this form uses for you. Everywhere else in this section you are the seller.
3	YOU	Describe the vehicle	Year, make, model and the hull or vehicle identification number. Watch out: This one covers vessels, campers, trailers and RVs too, which is why the box is labelled hull or vehicle identification number.
4	YOU	Answer question 1 honestly, then explain it	A business relationship is not automatically fatal, but it has to be described in the block underneath. Watch out: Yes with no explanation reads as a yes to the questions that are fatal. Write the circumstances out.
5	BUYER	Both of you sign	Recipient and donor, each with a date, a phone number and an identifier. Watch out: Unlike a bill of sale there is no order to this - but neither signature is optional, and the certification is the same one on every Tax Commission form.
6	YOU	Then do everything else you would do in a sale	Assign the title, take the plates and the registration card, and file the release of liability inside five days. Watch out: Section 49-526 talks about a sale or transfer. Giving a car away is a transfer, and the five-day notice is what keeps the next owner's parking tickets out of your name.

What gets this one rejected

- A yes to question 2, 3 or 4. The form draws the line itself: 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.
- A lien the recipient is taking over. That is question 4, and the FAQs put it the same way - there can be no assumed indebtedness, and a prior lien on the donor's title cannot remain on the recipient's title.
- The donor staying on the new title as lienholder. Named in the FAQs as a disqualifier in its own right.
- A nominal price. A gift with a dollar attached is a sale with a dollar attached, and the sales tax is worked from value rather than from what was written down.
- Question 1 answered yes with the explanation block left empty. The form asks for the circumstances in writing, not just the admission.

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

Read off ST-133GT (EFO00300 07-24-2023) 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-133GT **Use Tax Exemption Certificate** **Gift Transfer Affidavit**

Recipient's name Jonah T. Yarnell			Donor's name Curtis A. Yarnell		
Address 640 W 7th S			Address 1420 Alameda Rd		
City Rexburg	State ID	ZIP Code 83440	City Pocatello	State ID	ZIP Code 83201
Vehicle/Vessel year 2007	Vehicle/Vessel make Toyota	Vehicle/Vessel model Corolla	Hull/Vehicle identification number 1NXBR32E57Z815043		

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?
 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 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 08/14/2026	Donor's signature 	Date 08/14/2026
Recipient's phone number (208) 555-0176		Donor's phone number (208) 555-0121	
Taxpayer ID number or driver's license number and state of issue YA663082K (ID)		Taxpayer ID number or driver's license number and state of issue YA271639D (ID)	