



ST-137RV
State Form 52705
(R8 / 4-26)

Indiana Department of Revenue

**Affidavit of Exemption by a Nonresident of Indiana on
the Purchase of a Recreational Vehicle or Cargo Trailer**

(where physical delivery is accepted within Indiana by the purchaser)

Purchaser Information		
Name of Purchaser		Social Security Number or FEIN (required)
Address of Purchaser		
City	State	ZIP Code

Purchaser Affidavit	
<p>I understand that a person who issues an exemption certificate, with the intention of unlawfully avoiding the payment of the state Gross Retail or Use tax, commits a Class B misdemeanor, per IC 6-2.5-9-1. I hereby certify, under penalty of perjury:</p> <ul style="list-style-type: none"> Purchaser is not a resident of the state of Indiana or, if an LLC, partnership or other business, no member or partner is a resident of Indiana. Purchaser is a legal resident of _____. The recreational vehicle or cargo trailer described below will be removed from the state of Indiana, by the purchaser, within 30 days to be registered/titled in _____. 	
Signature of Purchaser / Agent (indicate if an agent for the buyer - see instructions)	
Date	
Driver's License Number of Primary Operator	State

Description of Purchase		
Year	Make	Model
Vehicle Identification Number (VIN)	Total Selling Price	Trade Allowance Value
Type of Purchase (Note: Kentucky, Maine, and Rhode Island residents must pay Indiana Sales tax on Cargo Trailers.)		
<input type="checkbox"/> New <input type="checkbox"/> Used <input type="checkbox"/> Recreational Vehicle <input type="checkbox"/> Cargo Trailer		

Seller Information	
<p>Instructions:</p> <ul style="list-style-type: none"> All lines must be completed or exemption is invalid. Dealer may be held responsible for the sales tax if form is not fully completed. Keep a copy of the ST-137RV for dealer documentation of exemption. Mail the original ST-137RV to the Indiana Department of Revenue (DOR) at the address in the instructions within 30 days of delivery. Tax must be collected if purchaser is a resident of one of the following states: Arizona, California, Florida, Hawaii, Massachusetts, Michigan, North Carolina, South Carolina All nonresidents of the United States are subject to sales tax. 	
Name of Licensed Dealer / Seller	
Indiana Registered Retail Merchant Number	
Address of Licensed Dealer / Seller	
BMV Dealer License Number	
City	State
ZIP Code	

Seller Affidavit	
<p>I certify under penalty of perjury, the information contained in this form is true, correct and complete to the best of my knowledge and belief. A dealer who accepts an exemption certificate with the intention of helping the issuer unlawfully avoid paying the state Gross Retail or Use tax, commits a Class B misdemeanor per IC 6-2.5-9-1.</p>	
Signature of Seller	
Date	

Instructions for Completing Form ST-137RV

The ST-137RV exemption certificate is to be used only by those sellers possessing an Indiana Bureau of Motor Vehicle Dealer License and an Indiana Department of Revenue Registered Retail Merchant Certificate. This exemption is only applicable when the RV or cargo trailer is physically transferred, from seller to buyer, within Indiana.

Only nonresidents of Indiana may claim this exemption. A closely held business (e.g., an LLC) organized in another state, but whose member or partner is an Indiana resident, is not eligible for this exemption. An individual must sign the Purchaser's Affidavit. If the individual is acting as an agent for the purchaser the signature must indicate this relationship (e.g., Individual's Signature/Agent).

The use of the ST-137RV exemption certificate pertains only to those sales that qualify as a cargo trailer or recreational vehicle as described by Indiana Statute IC 6-2.5-5-39.

IC 6-2.5-5-39 provides the definition of cargo trailer and recreational vehicle. Section 39 (a) As used in this section, "cargo trailer" means a vehicle: (1) without motive power; (2) designed for carrying property; (3) designed for being drawn by a motor vehicle; and (4) having a gross vehicle

weight rating of at least 2,200 pounds. (b) As used in this section, "recreational vehicle" means a vehicle with or without motive power equipped exclusively for living quarters for persons traveling upon the highways. The term includes a travel trailer, a motor home, a truck camper with a floor and facilities enabling it to be used as a dwelling, and a fifth wheel trailer.

The selling dealer is required to provide the original ST-137RV exemption claim and bill of sale to the Indiana Department of Revenue for review within 30 days of the delivery. If the RV is delivered out of state, a copy of the bill of lading is also required.

If any part of this form is not completed by the purchaser, DOR will reject the form and potentially issue an assessment to the dealer or purchaser.

Mail to: Business Tax Compliance
Indiana Department of Revenue
100 N. Senate Ave., Room N241
Indianapolis, IN 46204

Questions regarding the use of this form should be directed to the Indiana Department of Revenue at 317-232-3425.