



**ST-137RV**  
 State Form 52705  
 (R4 / 11-17)

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's Information		
Name of Purchaser	Social Security or Federal Identification Number (mandatory)	
Address		
City	State	ZIP Code

Purchaser's 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.</p> <p>I hereby certify under penalty of perjury:</p> <ul style="list-style-type: none"> <li>• Purchaser is not a resident of the state of Indiana.</li> <li>• Purchaser is a legal resident of _____.</li> <li>• 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 _____.</li> </ul>	
Purchaser/Agent's Signature (indicate if an agent for the buyer – see instructions)	Date
Primary Operator's Driver License Number	State of _____

Description of Purchase		
Year	Make	<input type="checkbox"/> New <input type="checkbox"/> Used <input type="checkbox"/> Recreational Vehicle <input type="checkbox"/> Cargo Trailer* <small>*Kentucky, Maine and Rhode Island residents must pay Indiana Sales Tax on Cargo Trailers.</small>
Model	VIN	
Total Selling Price	Trade Allowance Value	

Seller's Information		
Name of Licensed Dealer/Seller	Tax must be collected if purchaser is a resident of a state/country listed below.	
Address	Arizona	Michigan
City	California	Mississippi
State	Florida	North Carolina
	Hawaii	South Carolina
	Massachusetts	
Indiana Registered Retail Merchant Number (10 digits + 3 digits)	BMV Dealer License Number (7 digits)	All nonresidents of the USA are subject to sales tax.

Seller's 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>	
Seller's Signature	Date

<b>Seller Instructions:</b> <ul style="list-style-type: none"> <li>• All lines must be completed or exemption is invalid. Dealer may be held responsible for the sales tax if form is not fully completed.</li> <li>• Keep a copy of the ST-137RV for dealer documentation of exemption.</li> <li>• Mail the original ST-137RV to the Department of Revenue at the address shown within thirty (30) days of delivery.</li> </ul>	<b>Mail to:</b> Indiana Department of Revenue Desk Audit – Mail Stop 104 100 N. Senate Ave. Indianapolis, IN 46204
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## Instructions for Completing Form ST-137RV

1. 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.
2. Only nonresidents of Indiana may claim 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. Example: Individual's Signature/Agent
3. 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. Sec. 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 two thousand two hundred (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.

4. The selling dealer is required to provide the original ST-137RV exemption claim to the Indiana Department of Revenue for review within thirty (30) days of the delivery. For tax compliance purposes the Indiana Department of Revenue will forward a copy of the signed ST-137RV form to the state of residency of the purchaser.

Questions regarding the use of this form should be directed to the Indiana Department of Revenue at (317) 233-5162.