



Automobile Dealers Association of Indiana, Inc.

REGULATORY BULLETIN

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Regulatory Agency Liaison

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BULLETIN # 8

REVISED IDOR FORM # ST-137

The Indiana Department of Revenue (IDOR) has asked the ADAI to notify all of its members that the **Form ST-137 Certificate of Exemption for Out-of-State Delivery** has been revised. All dealers are advised to begin using the new form immediately and discard any older versions. (Older versions do not contain sufficient information to substantiate a claimed exemption.)

IDOR states that dealers who continue to use the older versions of this form may jeopardize their own potential contingent tax liability on these type sales from which they do not collect Indiana sales tax. Each dealer should be aware of the requirements that must be followed to relieve the dealer from the responsibility to collect the sales tax. Please read the instructions contained on the bottom of the form.

The IDOR has provided the ADAI with a “hidden address” on the web to enable dealers to download this form immediately. This address should be saved as a “Favorites” so that the form is available if needed. This site was created for dealer access only and is not available to the general public. The internet address is: <http://www.in.gov/dor/taxforms/pdfs/st-137.pdf>. If you are not able to access this site, please contact the IDOR Sales Tax Section at (317) 232-2339 to request a supply of forms to be mailed to you or contact ADAI headquarters to have a copy faxed to you.

If you have any questions regarding this form, please contact Dale Chattin, Deputy Administrator Tax Compliance, at IGCN – Rm. 203, 100 N. Senate Avenue, Indianapolis, IN 46204 or phone (317) 232-8090.