



AFFIDAVIT OF NON-DEALER TRANSFERS OF MOTOR VEHICLES AND BOATS

- Relative transfer: If a person is transferring a boat or motor vehicle to certain relatives, those relatives do not have to pay tax on the transfer of ownership. Tax-exempt relatives include spouses, siblings, and lineal relatives (children, grandchildren, great-grandchildren, parents, grandparents, and great-grandparents). Spouses of children, grandchildren, and great-grandchildren also qualify for tax exemption.
Gift transfer or low selling price to person other than tax-exempt relatives. A low selling price is 75% or less of the fair market value. Fair market value is determined by referencing the most recent issue of an authoritative automobile pricing manual, such as the N.A.D.A. Official Used Car Guide, SE Edition.

Form with two columns: Seller or Transferor (Please Print) and Purchaser or Transferee (Please Print). Fields include Name, Address, City, State, Zip, Phone, and FEIN or Drivers License No.

Vehicle or Boat Information (To be completed by seller or transferor):

Vehicle information fields: Year, Make, (VIN or Serial No.), Date of Sale, Fair Market value of the vehicle/boat: \$, Is there a lien? Y/N, If yes, what is the amount of the outstanding lien?, If yes, who is the lienholder?, If applicable, please state the relationship between Seller or Transferor and Purchaser or Transferee:

Box for gift or low selling price only. Title: Considerations involved in the transfer: (Please check all that apply). Fields include Money involved, Loan Assumption, loan pay-off, etc., Services or labor performed (Value), Other: (Explain), Trade-in: (Trade-in must be of like kind, such as motor vehicle, motorcycle, boat, etc. in order to get sales tax credit for trade-in), Trade-in value: \$, Trade Description: Year, Make, (VIN or Serial No.), Total Sales Price: \$, (The sales price is the total amount of consideration paid by the purchaser or transferee, including any money paid to a third party, such as lienholder. If no consideration was given for the transfer, then the amount of the sales price is \$0.) If the sales price is lower than the average value please indicate the reason for the low price:

Under the penalties of perjury, I swear that the foregoing information is true and correct to the best of my knowledge, information and belief, and this document correctly state the total amount of consideration for the transfer of this vehicle or boat. I understand that failure to report proper consideration for the sale or transfer of the aforementioned vehicle or boat may result in assessment of applicable sales tax, penalty and interest against the purchaser.

Signature and Date lines for Seller or Transferor's Signature(s) and Purchaser or Transferee's Signature(s).