



Form MVU-21
**Affidavit in Support of a Claim for Exemption
 from Sales or Use Tax for a Motor Vehicle
 Transferred by Contest, Drawing or Raffle**

Rev. 4/99

Massachusetts
Department of
Revenue

Please read the instructions below before completing this form and provide the following information.

All entries must be printed or typed except for signatures.

This claim for exemption is based on a transfer of a motor vehicle without consideration as a result of winning a contest, drawing or raffle.

Warning: Willful misuse of this affidavit is punishable as a felony under Massachusetts General Laws, Chapter 62C, section 73 or Chapter 268, section 1A.

Motor Vehicle Transferred:

Year	Make	Model	Vehicle identification number	Title number
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Name of donor (dealer)

Address City/Town State Zip

Name of sponsor

Address City/Town State Zip

Name of contest/drawing/raffle winner

Address City/Town State Zip

Sales/use tax has been paid by (name of sponsor or donor)

Declaration

I declare under the pains and penalties of perjury that I have reviewed this affidavit and the statements I have made in it and declare that they are true.

Winner's signature	Date
Sponsor's signature	Date

Instructions

Under Massachusetts law, all purchasers of motor vehicles acquired for use, storage or consumption in Massachusetts are required to pay a sales or use tax unless a specific exemption is provided. However, any person to whom a motor vehicle title is transferred as a result of a contest, drawing or raffle may be exempt from the sales or use tax. To qualify for this exemption, you must meet all the requirements of the law and complete this affidavit.

To be valid, all items on Form MVU-21 must be completed. Please print or type all items except signatures. If you have any questions about the acceptance or use of this affidavit, please contact:

**Massachusetts Department of Revenue
 Customer Service Bureau
 PO Box 7010
 Boston, MA 02204
 (617) 887-MDOR**