



Form MVU-23  
**Affidavit in Support of a Claim for Exemption  
 from Sales or Use Tax for a Motor Vehicle,  
 Trailer or Other Vehicle Transferred to an Insurer**

Rev. 11/18

**Massachusetts**  
**Department of**  
**Revenue**

This claim for exemption is based on a transfer to an insurer by an insured in connection with a claim for the loss or loss of use of the vehicle under an insurance policy. Read the instructions on the next page before completing this form and provide the following information. All entries must be printed or typed except for signature.

Fill in if attaching multiple Forms MVU-23, a spreadsheet or statement.

**Motor Vehicles Transferred**

Year	Make	Model	Vehicle identification number	Title number
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Declaration**

I certify that each vehicle described in this affidavit, and each vehicle described in any attachments, was transferred in connection with a claim under an insurance contract for loss or loss of use. I declare under the pains and penalties of perjury that I have reviewed this affidavit and that the statements I have made in it are true.

Authorized representative of insurer (print)	Signature of representative	Date
Name and address of insurer	City/Town	State      Zip

## Form MVU-23 Instructions

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The purchaser of a motor vehicle acquired for use, storage or other consumption in the Commonwealth of Massachusetts is required to pay a sales or use tax unless an exemption is specifically provided for in the Massachusetts General Laws or the Code of Massachusetts Regulations.

Massachusetts law provides for an exemption from the sales or use tax for transfers by an insured in connection with a claim under an insurance contract for the loss or loss of use of the vehicle. In order to be exempt from the sales or use tax you must meet the requirements of the law and complete and sign Form MVU-23. If you have additional vehicles, you may submit more than one Form MVU-23, or a spreadsheet listing the year, make, model, VIN and title number of each additional vehicle. Include on each page the name and address of the insurance company and the date. Be sure to fill in the oval at the top of Form MVU-23 if submitting more than one form or attaching a spreadsheet.

Your statements apply to each vehicle included in this affidavit, and any attachments, and are made under the pains and penalties of perjury. A statement which is made willingly and is false as to a material matter may be punished as a felony under MGL ch 62C, §73, or MGL ch 268, § 1A. Perjury is a serious crime and punishment can be severe.

If you have any questions about the acceptance or use of this affidavit, contact **Massachusetts Department of Revenue, Trustee Tax Bureau, PO Box 7010, Boston, MA 02204, (617) 887-MDOR.**