

Form MVU-24 Affidavit in Support of a Claim for Exemption from Sales or Use Tax for a Motor Vehicle Transferred as a Gift

Rev. 4/99

Massachusetts

Department of

Revenue

Please read t	he instructions below be	efore completing this form and	provide the following information.	
All entries m	ust be printed or type	d except for signatures.		
This claim for	exemption is based on	a transfer of a motor vehicle a	s a gift.	
	 	e		
	/ehicle Trans			1
Year	Make	Model	Vehicle identification number	Title number
l,		, of Address	21.17	
	Donor		City/Town	State Zip
transferred th	e above-described vehi	icle to	, of	Address
City/Town	:	State Zip	Date	
Both the done	or and the donee declar	e:		
1. Did either	party make or receive	payment in any form in connect	tion with the transfer? \square Yes \square No.	
2. Did either	party make a promise of	of payment for the vehicle, or d	oes either party expect payment in the future? \Box]Yes □ No.
3. Did either	party assume any debt	in connection with the transfer	! ☐ fes ☐ No.	
4. At the time	e of the transfer, did the	donor intend to make a gift of	the vehicle to the donee? \square Yes \square No.	
Declara	ation			
I declare und	der the pains and pena	alties of perjury that I have re	viewed this affidavit and the statements I hav	e made in it and declare that they
are true.				
Donor's signatu	ire			Date
Donee's signati	ure			Date

Instructions

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.

An exemption from the sales or use tax for a motor vehicle transferred as a gift is provided for in the Massachusetts regulations and statutes. In order to be exempt from the sales and use tax, you must meet the requirements of the law and complete the affidavit above. You must fill in all blanks and print or type your entries, except at the end of the affidavit where your signatures are required.

Please note that your statements are to be made under the pains and penalties of perjury and that a statement which is made will-fully and is false as to a material matter may be punished as a felony under Massachusetts General Laws, Chapter 62C, section 73, or Chapter 268, section 1A. Perjury is a serious crime and punishment can be severe.

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