



# Form MVU-25

## Affidavit in Support of a Claim for Exemption from Sales or Use Tax for a Motor Vehicle Transferred By a Business Entity

Rev. 12/13  
**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 the transfer of a motor vehicle to or from a business entity.

### Motor Vehicle Transferred:

Year	Make	Model	Vehicle identification number	Title number

I, \_\_\_\_\_, an authorized representative of \_\_\_\_\_  
Name Transferor

certify that the above-described motor vehicle was transferred to \_\_\_\_\_ on \_\_\_\_\_ and such transfer  
Transferee Date

is exempt from taxation because the transfer was pursuant to (choose one):

a transaction which qualifies as a "reorganization" within the meaning of Internal Revenue Code, section 368(a)(1).

\_\_\_\_\_  
Date of reorganization

the formation of a partnership, limited liability company (LLC) or corporate trust, or the organization of a corporation, solely in exchange for an ownership interest in the enterprise.

\_\_\_\_\_  
Date of formation

a sale or transfer to an owner of a business entity solely in exchange for the owner's interest on the complete dissolution of a partnership, LLC or corporate trust, or the complete liquidation of a corporation.

\_\_\_\_\_  
Date of dissolution or liquidation

### 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.**

Authorized representative of transferor Transferor Date

Authorized representative of transferee Transferee 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 certain transfers of motor vehicles to or from business entities is provided for by the Massachusetts regulations and statutes. In order to be exempt from the sales or use tax you must meet the requirements of the law and complete the affidavit above. You must fill in all blanks and print your entries, except at the end of the affidavit where your signature is required.

**Note:** If a final determination letter from the Internal Revenue Service has been issued with respect to the transaction, the letter must accompany this affidavit.

Please note that your statements are to be made under the pains and penalties of perjury and that a statement which is made willfully 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, contact: **Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204; (617) 887-MDOR.**