Form MVU-26
Affidavit in Support of a Claim for Exemption from Sales or Use Tax for a Motor Vehicle Transferred Within a Family

Rev. 6/04

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 between certain family members.

Motor Vehicle Transferred

Year | Make | Model | Vehicle identification number | Title number

The above-described vehicle was transferred from _____ (Prior owner(s)), of _____ (Address)

_____ (City/Town) _____ (State) _____ (Zip) to _____ (New owner(s)),

of _____ (Address) _____ (City/Town) _____ (State) _____ (Zip) on _____ (Date).

The above-described vehicle was transferred from (check one): ◯ Spouse ◯ Son ◯ Daughter ◯ Mother ◯ Father ◯ Sister ◯ Brother

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.

Signature of prior owner(s) Date

Signature of new owner Date

If the prior and new owner(s) reside at the same address or have the same last name, only the new owner(s) need sign this affidavit.

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 the transfer of a motor vehicle within a family under specified conditions is provided for by 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 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, please contact: **Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204, (617) 887-MDOR.**

This form is approved by the Commissioner of Revenue and may be reproduced.