



AFFIDAVIT OF NON-DEALER TRANSFERS OF MOTOR VEHICLES AND BOATS

Relative transfer. If a person is transferring a boat or motor vehicle to certain relatives, those relatives do not have to pay tax on the transfer of ownership. Tax-exempt relatives include spouses, siblings, and lineal relatives (children, grandchildren, great-grandchildren, parents, grandparents, and great grandparents). Spouses of children, grandchildren, and great-grandchildren also qualify for tax exemption.

Gift transfer or low selling price to person other than tax-exempt relatives. A low selling price is 75% or less of the fair market value. Fair market value is determined by reference to the most recent issue of an authoritative automotive pricing manual, such as the N.A.D.A. Official Used Car Guide, SE Edition.

**Seller or Transferor
(Please Print)**

**Purchaser of Transferee
(Please Print)**

Name: _____
Address: _____
City, State, Zip: _____
Phone: _____

Name: _____
Address: _____
City, State, Zip: _____
Phone: _____

Vehicle or Boat Information (To be completed by seller or transferor):

_____ Year _____ Make _____ (VIN or Serial No.)

Date of Sale: _____ Fair Market value of the vehicle \$ _____
Is there a lien? Y/N _____ If yes, what is the amount of the outstanding lien? _____
If yes, who is the lienholder? _____

If applicable, please state the relationship between Seller and Purchaser: _____

This box to be completed if low selling price only

Considerations involved in the transfer: (Please check all that apply)

_____ Other: (Explain) _____

_____ Trade-in: (Trade-in must be of like kind, such as motor vehicle, motorcycle, boat, etc, in order to get sales tax credit for trade-in)

Trade-in value: \$ _____ Trade Description: _____

Total Sales Price: \$ _____ (The sales price is the total amount of consideration paid by the purchaser of transferee, including any money paid to a third party, such as lienholder. If no consideration was given for the transfer, then the amount of the sales price is \$0.) **ONLY IF LINEAL RELATIVE IS AMOUNT -0-**

If the sale price is lower than the average value please indicate the reason for the low price: _____

Under the penalties of perjury, I swear that the foregoing information is true and correct to the best of my knowledge, information and belief, and this document correctly state the total amount of consideration for the transfer of this vehicle or boat. I understand that failure to report proper consideration for the sale or transfer of the aforementioned vehicle or boat may result in assessment of applicable sales tax, penalty and interest against the purchaser.

Seller or Transferor's Signature(s) Date

Purchaser or Transferee's Signature(s) Date