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 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 as a gift.

Motor Vehicle Transferred:

Year	Make	Model	Vehicle identification number	Title number

I, _____ (Donor), of _____ (Address) _____ (City/Town) _____ (State) _____ (Zip)

transferred the above-described vehicle to _____ (Donee), of _____ (Address)

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

Both the donor and the donee declare:

1. Did either party make or receive payment in any form in connection with the transfer? ☐ Yes ☐ No.

2. Did either party make a promise of payment for the vehicle, or does either party expect payment in the future? ☐ Yes ☐ No.

3. Did either party assume any debt in connection with the transfer? ☐ Yes ☐ No.

4. At the time of the transfer, did the donor intend to make a gift of the vehicle to the donee? ☐ Yes ☐ No.

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.

Donor's signature	Date
Donee's signature	**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 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

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