

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 referencing the most recent issue of an authoritative automobile pricing manual, such as the N.A.D.A. Offical Used Car Guide, SE Edition.	
Name:	Name:
Address:	Address:
City, State, Zip:	City, State, Zip:
Phone:	Phone:
FEIN or Drivers License No.:	FEIN or Drivers License No.:
Vehicle or Boat Information (To be completed by seller or transferor):	
Year Make Date of Sale: Fair M	(VIN or Serial No.) arket value of the vehicle/boat: \$
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 Se	ller or Transferor and Purchaser or Transferee:
	eted if gift or low selling price only the transfer: (Please check all that apply)
Money involved:	\$
Loan Assumption, loan pay-off, etc.:	\$
Services or labor performed (Value):	\$
Other: (Explain)	
Trade-in: (Trade-in must be of like kind, s credit for trade-in)	uch as motor vehicle, motorcycle, boat, etc. in order to get sales tax
Trade-in value: \$ Trade Description:	Year Make (VIN or Serial No.)
	he sales price is the <u>total</u> amount of consideration paid by the a third party, such as lienholder. If no consideration was given for
If the sales price is <u>lower</u> than the average value ple	
tion and belief, and this document correctly state the t	g information is true and correct to the best of my knowledge, informa- otal amount of consideration for the transfer of this vehicle or boat. I or the sale or transfer of the aforementioned vehicle or boat may result rest against the purchaser.
Seller or Transferor's Signature(s) Date of the self-self-self-self-self-self-self-self-	e Purchaser or Transferee's Signature(s) Date

RV-F1301201 (Rev. 8-14) INTERNET (1-15)



ATTENTION

TO: ALL PURCHASERS OF MOTOR VEHICLES

AND BOATS FROM PERSONS OTHER THAN

DEALERS

FROM: TENNESSEE DEPARTMENT OF REVENUE

Effective July 1, 2000, if the stated selling price of a motor vehicle or boat is less than seventy-five percent (75%) of the retail price established by a reputable pricing guide, or the price appears exceptionally low, the County Clerk is required to secure a statement from the SELLER confirming why the selling price is so low. A fraudulent statement of the total consideration by the purchaser and/or the seller may be considered intent to evade the lawful tax on the transaction. The Clerk may refuse to accept the title or registration application until the statement is submitted.

The County Clerk will send the statements or other information to the Department of Revenue for additional review. Also, the Department of Safety will be reviewing the title applications for suspicious selling prices as an additional safeguard against improper sales tax payments.

Under Tennessee law, failure to pay the sales tax on the total consideration, whether paid in money or other things of value, given by the purchaser to the seller of a motor vehicle or boat, is punishable by penalties, interest or other punishment prescribed in law.

For additional information, please ask the Clerk's office or call the Tennessee Department of Revenue, Taxpayer Services Division at 1-800-342-1003 or 615-253-0600.