



Form MVU-27  
**Affidavit in Support of a Claim for Exemption  
from Sales or Use Tax for a Motor Vehicle  
Transferred by Intestacy, Will or Otherwise**

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 by intestacy, will, or otherwise to an heir, legatee or other beneficiary.

**Motor Vehicle Transferred:**

Year	Make	Model	Vehicle identification number	Title number

I declare that the above-described vehicle was transferred by \_\_\_\_\_,  
Executor or administrator of the estate

of \_\_\_\_\_ to \_\_\_\_\_  
Decedent Transferee

an heir, legatee or beneficiary of such estate and that the transferee is entitled to title to or possession of the vehicle under the laws of intestacy, under the will or otherwise.

**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.**

Executor or administrator	Date
Transferee	Date

A copy of the Notice of Appointment from the Probate Court identifying the executor, administrator or other personal representative of the decedent's estate must be attached.

If the transferee is the surviving spouse, this affidavit does not apply. In such a situation, use the Registry of Motor Vehicles' Affidavit of Surviving Spouse.

**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 by intestacy, will or otherwise to an heir, legatee or other beneficiary 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 the 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**