



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
2016	Subaru	Outback	4S4BSANC0G3251746	KH485026

I, Rosalind M. Kavanagh, of 214 Cottage St, New Bedford, MA, 02740
Donor Address City/Town State Zip

transferred the above-described vehicle to Terrence O. Ballantyne, of 47 Bemis Rd
Donee Address

Chicopee, MA, 01013 on 08/14/2026
City/Town State Zip 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 <u>Rosalind Kavanagh</u>	Date <u>08/14/2026</u>
Donee's signature <u>Terrence Ballantyne</u>	Date <u>08/14/2026</u>

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

How to fill out MVU-24 — Affidavit in Support of a Claim for Exemption from Sales or Use Tax for a Motor Vehicle Transferred as a Gift

Massachusetts · written against MVU-24 (Rev 4/99), issued under 830 CMR 64H.25.1

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[/forms/massachusetts/mvu-24-exemption-vehicle-transferred-as-a-gift/](https://forms.massachusetts/mvu-24-exemption-vehicle-transferred-as-a-gift/)

The affidavit for a car given away to somebody who is not close family. It works where MVU-26 does not - a friend, a neighbour, a grandchild - but it asks four questions that between them define what a gift is, and answering any of them the wrong way ends the exemption on the spot.

This sheet is not the form. Download the blank MVU-24 from the Massachusetts Registry of Motor Vehicles at <https://www.mass.gov/doc/form-mvu-24-affidavit-in-support-of-a-claim-for-exemption-from-sales-or-use-tax-for-a-motor-vehicle-transferred-as-a-gift/download?f=MVU-24.pdf> — always take the current revision from the agency rather than a copy. Print this and keep it beside you while you complete theirs.

Every line, in the order you meet it

1	YOU	The vehicle	Year, make, model, vehicle identification number and title number. Watch out: Copy all five off the front of the certificate rather than from memory - the title number in particular is not printed anywhere on the registration.
2	YOU	Donor	Your name and address as the person giving the vehicle away. Watch out: The donor is the person named as owner on the certificate. If two people are named, both are giving it away and both have a stake in this affidavit.
3	BUYER	Donee and date	The receiver's name and address, and the date the vehicle changed hands. Watch out: Match the date to the DATE OF SALE on the back of the certificate. The two documents describe one event.
4	YOU	The four questions	Payment, promise of payment, assumed debt, and intent. Watch out: Answer them honestly rather than helpfully. A false statement here is punishable as a felony under chapter 62C section 73, and the form says so in its own instructions.
5	YOU	Both signatures	Donor signs and dates, then donee signs and dates. Watch out: Neither signature can be added later by the other person. The Registry accepts the affidavit at the counter and the Department of Revenue is the office that may look at it afterwards.

What gets this one rejected

- A dollar changing hands to make it look like a sale. Question 1 asks about payment in any form, and a token payment answers it Yes.
- A car handed over in return for something - work done, rent forgiven, another vehicle. That is a promise of payment under question 2.
- A gift with a loan still on it that the receiver takes over. Question 3 covers assumed debt and closes the exemption.
- A transfer the donor did not intend as a gift when it happened. Question 4 asks about intent at the time, not about how it turned out.
- Anything handwritten except the two signatures.

☐ Amber is what you write ☐ Grey is a block somebody else completes The filled-in example is at the start of this sheet.

Read off MVU-24 (Rev 4/99) and the Massachusetts Registry of Motor Vehicles's own pages, current as of 2026-08-23. Plain-language help with a form, not legal advice — where this and the agency differ, the agency governs.

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