

MVU-26 — Affidavit in Support of a Claim for Exemption from Sales or Use Tax for a Motor Vehicle Transferred Within a Family: a filled-in example. Amber is what you write; grey is a block somebody else completes. The line-by-line notes follow. [Back to the walkthrough](#)



Form MVU-26

Affidavit in Support of a Claim for Exemption from Sales or Use Tax for a Motor Vehicle Transferred Within a Family

Rev. 6/04

**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 between certain family members.

Motor Vehicle Transferred

Year	Make	Model	Vehicle identification number	Title number
2014	Toyota	Camry LE	4T1BF1FKXEU367215	JD330915

The above-described vehicle was transferred from Rosalind M. Kavanagh, of 214 Cottage St
Prior owner(s) Address
New Bedford MA 02740 to Niamh R. Kavanagh
City/Town State Zip
of 121 Rock St Fall River MA 02720 on 08/14/2026
Address City/Town State Zip Date

The above-described vehicle was transferred from (check one): ☐ Spouse ☐ Son ☒ Daughter ☐ Mother ☐ Father ☐ Sister ☐ Brother

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.

Signature of prior owner(s) _____ Date _____

Signature of new owner _____ Date _____

If the prior and new owner(s) reside at the same address or have the same last name, only the new owner(s) need sign this affidavit.

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 within a family under specified conditions is provided for by 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-26 — Affidavit in Support of a Claim for Exemption from Sales or Use Tax for a Motor Vehicle Transferred Within a Family

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[/forms/massachusetts/mvu-26-exemption-transfer-within-a-family/](https://forms.massachusetts/mvu-26-exemption-transfer-within-a-family/)

Massachusetts · written against MVU-26 (Rev 6/04), issued under 830 CMR 64H.25.1

The affidavit that stops the Department of Revenue taxing a car on its book value when it moves between close relatives. It is signed by both sides, and the signature that matters first is the prior owner's - the exemption is theirs to certify, and the relationship box is a closed list of seven.

This sheet is not the form. Download the blank MVU-26 from the Massachusetts Registry of Motor Vehicles at <https://www.mass.gov/doc/form-mvu-26-affidavit-in-support-of-a-claim-for-exemption-from-sales-or-use-tax-for-a-motor-vehicle-transferred-within-a-family/download?f=MVU-26.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, printed or typed. Watch out: The title number is the eight-character code at the top left of the certificate, not the control number printed in red at the foot.
2	YOU	Prior owner and address	Your name and full address as the person giving up the vehicle. Watch out: It should match the owner block on the front of the certificate. A married name here and a maiden name there is a discrepancy the Registry will make you resolve first.
3	BUYER	New owner, address and date	The relative taking the car, their address, and the date the transfer happened. Watch out: Use the same date you wrote in the DATE OF SALE box on the back of the certificate. Two different dates on two documents about one transfer is an invitation to be asked about it.
4	YOU	Tick the relationship	Spouse, son, daughter, mother, father, sister or brother. Watch out: There is no box for anything else and no space to write one in. If the relationship is not on the list the transfer is taxable, and pretending otherwise is a false statement made under the pains and penalties of perjury.
5	YOU	Both signatures	The prior owner signs and dates, then the new owner signs and dates. Watch out: Signatures are the only thing on this form that may be handwritten. Everything above them is to be printed or typed.

What gets this one rejected

- A grandparent, grandchild, aunt, uncle, cousin, niece, nephew or in-law. The seven boxes on the form are the whole list, and a relationship that is not one of them is a taxable sale.
- A transfer where the person giving up the vehicle never paid Massachusetts sales or use tax on it themselves - the exemption assumes the tax has already been paid once.
- Handwritten entries other than the signatures. All entries must be printed or typed except for signatures.
- A missing title number, which is on the front of the certificate at the top left and not on the registration.
- One signature. The declaration has two lines and both are required.

☒ 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-26 (Rev 6/04) 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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