



MINNESOTA DEPARTMENT OF PUBLIC SAFETY
DRIVER AND VEHICLE SERVICES
445 Minnesota Street, St. Paul, MN 55101

Print Form

Motor Vehicle Sales Tax Affidavit (Declaration)

This form is for use when claiming below fair market value purchase price, pursuant to Minnesota Statutes 297B.

- Print and mail this completed application to Driver and Vehicle Services, 445 Minnesota Street, St. Paul, Minnesota 55101-5187. It may also be submitted to any Deputy Registrar motor vehicle office statewide.
- The certificate of title, and all applicable documents and fees, are required to be submitted with this form.
- If you have questions or need additional information, please contact DVS at (651) 297-2126 or (651) 282-6555 (TTY).
- Original receipts may be required.
- **NOTE:** If purchaser has a security agreement (lien) on the vehicle, a signed explanation is required. The transfer may be subject to sales tax.

Describe the vehicle below:

1 — 2015 Chevrolet
Year Make

OR KRV 418
Vehicle Identification Number (if not registered in Minnesota) Current Plate Number

3 — I (we), Desmond A. Ravenscroft
Buyer(s) Name(s) (FIRST, MIDDLE, LAST)

certify that the above-described vehicle needs the following repairs. **DO NOT** list normal wear and maintenance (for example, tires, brakes, etc.), as it cannot be considered in reducing the purchase price.

Specific Repairs Needed	Cost of Each Repair
4 — <u>Rear wheel bearing, failed</u>	640.00
<u>Rear subframe mount, rusted through</u>	1,180.00
<u>Steering rack and pinion, leaking</u>	720.00
<u>Air conditioning compressor, seized</u>	810.00
<u>Driver door glass regulator, failed</u>	295.00
6 —	

I (we) understand that preparing, completing, or submitting a false or fraudulent motor vehicle sales tax declaration is a **gross misdemeanor**, or, if the tax involved exceeds \$300, is a **felony**.

X
Signature

How to fill out PS2080A — Motor Vehicle Sales Tax Affidavit (Declaration)

Minnesota · written against PS2080A (10/13), issued under Minnesota Statutes chapter 297B

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[/forms/minnesota/ps2080a-motor-vehicle-sales-tax-affidavit/](https://forms/minnesota/ps2080a-motor-vehicle-sales-tax-affidavit/)

The one document in the Minnesota set that exists because a car sold cheaply looks suspicious. Motor vehicle sales tax is charged on the purchase price, and a deputy registrar who thinks the price is below what the vehicle is worth can tax the average value instead - so this affidavit is where a buyer lists, repair by repair, why the price was what it was. Its own subtitle is exact: this form is for use when claiming below fair market value purchase price.

This sheet is not the form. Download the blank PS2080A from the Minnesota Driver and Vehicle Services at https://assets.dps.mn.gov/files/dvs/MV_SalesTaxAffidavit.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	BUYER	Year and make	The two boxes at the head of the vehicle description. Watch out: Model year, not the year it was first registered. On a car bought late in a model year those are different numbers and the tax tables use the first one.
2	BUYER	Vehicle identification number, or plate	The form prints OR between them: the identification number if the vehicle is not registered in Minnesota, the current plate number if it is. Watch out: In Minnesota the plate stays with the car, so a vehicle you have just bought from a Minnesota seller already has its plate - the plate number is the one to use.
3	BUYER	Buyer's names	The single wide line under the words I (we), which opens the certification. Watch out: All the buyers, spelled as they are spelled in section D of the application. This is a sworn declaration and the names have to be the ones the record will carry.
4	BUYER	Specific repairs needed	The left-hand column, one defect per row, described rather than summarised. Watch out: Rusted-through rear subframe mount is a defect. Needs work is not. The person reading it has to be able to picture what is wrong with the car.
5	BUYER	Cost of each repair	The right-hand column, one figure per row, in line with its own defect. Watch out: These are the numbers a deputy registrar weighs against the price. Original receipts may be required, which is worth remembering before the figures get generous.
6	BUYER	Leave wear and maintenance off	Not a box - an exclusion printed above the grid, and the commonest reason the form fails to do its job. Watch out: Tyres and brakes are named in the exclusion by way of example. So is anything else a car of that age would be expected to need.
7	BUYER	Sign it	The ruled line marked X at the foot, under the sentence about gross misdemeanor and felony. Watch out: No notary, no witness. The declaration stands on the signature alone, which is why the penalty sentence sits immediately above it.

What gets this one rejected

- Tyres and brakes. The form excludes normal wear and maintenance by name, and a grid that lists them is a grid that has not made its case.
- A repair with no cost beside it. The two columns are read together and a defect without a figure does not reduce anything.
- The seller signing it. The certification opens with the buyer's names and the signature at the foot is theirs - a seller has no standing to declare what the vehicle needs.
- Sending it without the rest. Its own instructions say the certificate of title, and all applicable documents and fees, are required to be submitted with this form.
- A buyer with a loan on the vehicle and no explanation. The form's own note is that if the purchaser has a security agreement on the vehicle, a signed explanation is required and the transfer may be subject to sales tax.
- Optimism. Original receipts may be required, in the form's own words, and a list of defects nobody has quoted for is a list of opinions.

☒ 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 PS2080A (10/13) and the Minnesota Driver and Vehicle Services'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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