

How to fill out MVR-613 — Highway Use Tax Exemption Certification

North Carolina · written against MVR-613 (Rev 04/26), issued under N.C. General Statute 105-187.6

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/forms/north-carolina/mvr-613-highway-use-tax-exemption-certification/

The form that stops the 3% Highway Use Tax being charged when a car moves between certain family members or in the other narrow situations the statute lists. It is signed by the person receiving the vehicle, not by the seller, and — like almost everything else in North Carolina — it has to be notarised.

This sheet is not the form. Download the blank MVR-613 from the North Carolina Division of Motor Vehicles at <https://www.ncdot.gov/dmv/downloads/Documents/MVR-613.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	The vehicle line	Year, make, body style, VIN and fuel, written into the sentence that starts as purchaser of a. Watch out: The sentence gives away who signs this form. It is the purchaser certifying, which in a gift means the person receiving the car.
2	BUYER	The certifying name	Your full name in the second sentence, certifying that you qualify based on one of the reasons listed. Watch out: The name here should match the name going on to the new title, not the name of whoever drove the car over.
3	BUYER	The exemption box	One tick. For an ordinary family transfer it is gift between spouse and spouse, gift between parent and child, or gift between stepparent and stepchild. Watch out: There is no general family box. If the relationship is not one of the ones printed, the tax is due, and no amount of describing it in the margin changes that.
4	BUYER	Signature and address	Under the line that reads: under penalty of law, I certify the above declaration is correct. Then the address, date, county and state. Watch out: Under penalty of law is not decoration on a tax certificate. A gift box ticked on a sale is a false declaration about money that was actually paid.
5	BUYER	The notary block	Names of the principals, the notary's signature and printed name, the seal and the commission expiry. Watch out: Take it to the licence plate agency with the title and the MVR-1 and have all the acknowledgments done in one visit. They are charged per signature.

What gets this one rejected

- Ticking more than one reason. The form asks you to check the applicable box, singular, and the reasons are alternatives rather than a checklist.
- A gift between people the statute does not name. Grandparent to grandchild is not on this form, and neither is sibling to sibling.
- The Cherokee exemption without a copy of the Cherokee ID card. The form asks for it in the same line as the box.
- An unsigned notary block. The certification is made under penalty of law and the acknowledgment is what makes it one.
- Using it on a vehicle coming in from out of state. NCDMV's Title Manual states plainly that out-of-state vehicles being titled here do not qualify for the partial exemptions.
- Sending it in without the title application. It is a certificate attached to a transfer, not a standalone claim.

☒ Amber is what you write ☐ Grey is a block somebody else completes The completed example follows overleaf.

Read off MVR-613 (Rev 04/26) and the North Carolina Division 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. sellmycarhub.com

MVR-613
(Rev.04/26)

North Carolina Division of Motor Vehicles
Highway Use Tax Exemption Certification
(In accordance with US Code 351 and 721 and NC General Statute 105-187.6)

As purchaser of a Year 2017 Make Subaru Body Style SW VIN 4S4WMAJD5H3417206 Fuel Gas

I, Rosalind M. Hollowell certify that I qualify for the Highway Use Tax exemption based on one of the following reasons: (Check Applicable Box Below)

- ☐ To a co-owner when there is no compensation for the transfer
- ☐ Will or Intestacy when no compensation has been paid to the estate
- ☐ Gift between spouse and spouse
- ☒ Gift between parent and child
- ☐ Gift between stepparent and stepchild
- ☐ By disposition of marital property due to separation or divorce
- ☐ To a local board of education for use in the driver education program of a public school when the motor vehicle is transferred:
 - a. By a retailer and is to be transferred back to the retailer within 300 days after the transfer to the local board.
 - b. By a local board of education.
- ☐ To a handicapped person from the Department of Health and Human Services after the vehicle has been equipped by the Department for use by the handicapped.
- ☐ Cherokee Indian living on the reservation (submit copy of Cherokee ID card)
- ☐ To a volunteer fire department or volunteer rescue squad that is not part of a unit of local government, has no more than two paid employees, and is exempt from State income tax under G.S. 105-130.11, when the motor vehicle is one of the following:
 - a. A fire truck, a pump truck, a tanker truck, or a ladder truck used to suppress fire.
 - b. A four-wheel drive vehicle intended to be mounted with a water tank and hose and used for forest fire fighting
 - c. An emergency services vehicle.
- ☐ To a state agency from a unit of local government, volunteer fire department, or volunteer rescue squad to enable the State agency to transfer the vehicle to another unit of local government, volunteer fire department, or volunteer rescue squad.
- ☐ To be used by State Agency for research or demonstration project
- ☐ To a revocable trust from an owner who is the sole beneficiary of the trust
- ☐ Even Trades - computer schedule will be used to determine value of each vehicle for casual sales
- ☐ Partial credits pursuant to G.S. 105-187.7

PARTIAL EXEMPTION- \$40 MAXIMUM TAX

(In accordance with US Revenue Code [IRC] and NC General Statute 105-187.6)

- ☐ Repossessor applying for title in their name when lien has been properly recorded
- ☐ Merger of corporations or name changes (consult title manual for variations)
- ☐ Transfer to separate entity where no gain or loss is recognized under US Code section 351 or 721 of the US IRC
- ☐ Transfer to non-separate entity or entity whose existence is disregarded under US IRC

Under penalty of law, I certify the above declaration is correct

OWNERS SIGNATURE: Rosalind Hollowell

OWNERS ADDRESS: 4127 Silas Creek Pkwy, Winston-Salem, NC 27106

Date 08/18/2026 County Forsyth State NC

I certify that the following person(s) personally appeared before me this day, each acknowledging to me that he or she voluntarily signed the foregoing document for the purpose stated therein and, in the capacity, indicated:

Rosalind M. Hollowell (name(s) of principal(s)).

Notary Signature Yvonne Trask

Notary Printed or Typed Name Yvonne D. Trask

(Seal)

My Commission Expires 03/14/2029