



TENNESSEE DEPARTMENT OF REVENUE

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AFFIDAVIT OF NON-DEALER TRANSFERS OF MOTOR VEHICLES AND BOATS

- ☒ **Relative transfer:** If a person is transferring a boat or motor vehicle to certain relatives, those relatives do not have to pay tax on the transfer of ownership. Tax-exempt relatives include spouses, siblings, and lineal relatives (children, grandchildren, great-grandchildren, parents, grandparents, and great-grandparents). Spouses of children, grandchildren, and great-grandchildren also qualify for tax exemption.
- ☐ **Gift transfer or low selling price to person other than tax-exempt relatives.** A low selling price is 75% or less of the fair market value. Fair market value is determined by referencing the most recent issue of an authoritative automobile pricing manual, such as the N.A.D.A. Official Used Car Guide, SE Edition.

Seller or Transferor (Please Print)

Purchaser or Transferee (Please Print)

Name: Loretta J. Bramblett
Address: 1418 Cruze Hollow Rd
City, State, Zip: Maryville, TN 37803
Phone: (865) 555-0173
FEIN or Drivers License No.: 118427365

Name: Marisol B. Ledford
Address: 2205 Sevier Ave
City, State, Zip: Knoxville, TN 37920
Phone: (865) 555-0119
FEIN or Drivers License No.: 337204915

Vehicle or Boat Information (To be completed by seller or transferor):

2011 Honda Fit JHMGE8H55BC034187
Year Make (VIN or Serial No.)
Date of Sale: 09/05/2026 Fair Market value of the vehicle/boat: \$ 4,150.00
Is there a lien? Y/N N If yes, what is the amount of the outstanding lien? _____
If yes, who is the lienholder? _____
If applicable, please state the relationship between Seller or Transferor and Purchaser or Transferee: Grandmother and granddaughter

This box to be completed if gift or low selling price only Considerations involved in the transfer: (Please check all that apply)

☐ Money involved: \$ _____
☐ Loan Assumption, loan pay-off, etc.: \$ _____
☐ Services or labor performed (Value): \$ _____
☐ Other: (Explain) _____
☐ Trade-in: (Trade-in must be of like kind, such as motor vehicle, motorcycle, boat, etc. in order to get sales tax credit for trade-in)
Trade-in value: \$ _____ Trade Description: _____ Year _____ Make _____ (VIN or Serial No.) _____
Total Sales Price: \$ _____ (The sales price is the total amount of consideration paid by the purchaser or transferee, including any money paid to a third party, such as lienholder. If no consideration was given for the transfer, then the amount of the sales price is \$0.)
If the sales price is lower than the average value please indicate the reason for the low price: _____

Under the penalties of perjury, I swear that the foregoing information is true and correct to the best of my knowledge, information and belief, and this document correctly state the total amount of consideration for the transfer of this vehicle or boat. I understand that failure to report proper consideration for the sale or transfer of the aforementioned vehicle or boat may result in assessment of applicable sales tax, penalty and interest against the purchaser.

Loretta J. Bramblett

Seller or Transferor's Signature(s)

09/05/2026

Date

Marisol B. Ledford

Purchaser or Transferee's Signature(s)

09/05/2026

Date

How to fill out RV-F1301201 — Affidavit of Non-dealer Transfers of Motor Vehicles and Boats

Tennessee · written against RV-F1301201 (Rev 5-22), issued under Tenn. Code Ann. 67-6-102 and the Department's County Clerk Sales and Use Tax Manual

[sellmycarhub.com](https://www.sellmycarhub.com/forms/tennessee/rvf1301201-affidavit-of-non-dealer-transfers/)
[/forms/tennessee/rvf1301201-affidavit-of-non-dealer-transfers/](https://www.sellmycarhub.com/forms/tennessee/rvf1301201-affidavit-of-non-dealer-transfers/)

The form that explains a price. Tennessee taxes the buyer on what changed hands, so a transfer that is a gift, a transfer to a close relative, or a sale at 75 per cent or less of book value needs this affidavit going in with the application - sworn under penalty of perjury, by both of you. It is the only tax document in a private Tennessee sale that a seller signs.

This sheet is not the form. Download the blank RV-F1301201 from the Tennessee Department of Revenue at <https://www.tn.gov/content/dam/tn/revenue/documents/forms/sales/f1301201Fill-in.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	Which of the two boxes	Relative transfer, or gift transfer or low selling price to a person other than a tax-exempt relative. Watch out: Read the printed list of relatives before you tick the first one. Siblings are on it, cousins are not, and a step-parent is not named anywhere on the form.
2	YOU	The seller column	Your name, address, phone and driver licence or federal employer number. Watch out: Print, do not sign, in this block. The signature line is at the foot and the perjury clause sits directly above it.
3	YOU	The purchaser column	The same details for the person receiving the vehicle. Watch out: Their address decides the local tax rate the clerk applies, so an out-of-date one costs the buyer money even when the transfer itself is exempt.
4	YOU	Fair market value	What the vehicle would actually sell for, referenced to an authoritative pricing manual. Watch out: This is not the price. On a gift the price is nothing and the value is still whatever the guide says, and the clerk uses the value to decide whether the exemption is plausible.
5	YOU	The relationship line	One line stating how the two of you are related, where a relative transfer is being claimed. Watch out: Write the relationship in the words the form's own list uses. Grandmother to granddaughter is on it; family friend is not a relationship.
6	YOU	Both signatures, under the perjury clause	Signed and dated by the transferor and the transferee. Watch out: Read the sentence above the line before you sign it. It says this document correctly states the total amount of consideration for the transfer, and it is the sentence the Department relies on if it later disagrees.

What gets this one rejected

- Neither box at the top ticked. The form does two different jobs and the clerk cannot guess which one you are asking for.
- A relationship the printed list does not cover. A cousin, a nephew, an in-law who is not the spouse of a child or grandchild - none of them is on it, and the transfer is taxable however close the family is.
- A fair market value invented for the occasion. The form names the pricing manual it expects the number to come from.
- \$0 in the total sales price on a transfer where a debt was assumed. Paying off somebody's loan is consideration, and the form lists loan assumption as its own line.
- A gift ticked where the recipient did something in return. The form's own definition of a gift excludes payment, a swap of merchandise, a favour, work performed in exchange and forgiveness of a debt.
- One signature. Both the transferor and the transferee swear to it.

☒ 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 RV-F1301201 (Rev 5-22) and the Tennessee Department of Revenue'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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