

SUT 3 (07/01/2023)



PURCHASER'S STATEMENT OF TAX EXEMPTION

Purpose: Use this form to certify that a motor vehicle is exempt from Virginia Motor Vehicles Sales and Use Tax.

Instructions: The applicant must complete all sections of this form. Mail completed form to the Titling Work Center at the address above or present to any DMV Customer Service Center (CSC) or DMV Select.

VEHICLE INFORMATION			
SELLER NAME (last)	(first)	(mi)	(suffix)
Ashby	Corinne	T	
VEHICLE YEAR	VEHICLE MAKE	VEHICLE MODEL	VEHICLE IDENTIFICATION NUMBER
2009	Toyota	Corolla	1NXBU40E29Z085327

STATEMENT OF EXEMPTION
In order to obtain a title for the vehicle herein described, in accordance with all applicable statutes and administrative rules and regulations adopted by the Commissioner in pursuance thereof, I/we do hereby certify that the above described motor vehicle is exempt from the Virginia Motor Vehicle Sales and Use Tax for the following reasons:
<i>The vehicle was given to me by my mother as a gift. No money, trade or other consideration passed between us, and I have taken on no unpaid obligation on the vehicle.</i>
as provided by Va. Code § 58.1-2403 or constitutional amendment (insert applicable paragraph number from page 2)
7

RECIPIENT OF VEHICLE AS A GIFT (if applicable)
IMPORTANT NOTE: Only those applicants that listed paragraph 7 from page 2 of this form , as the reason for exemption from the Virginia Motor Vehicle Sales and Use Tax should complete this section. As used here, "son", "daughter" or "parent" includes only biological and adopted children and parents.
As the recipient of this vehicle as a gift, I am the (check one) ☐ SPOUSE ☐ SON ☒ DAUGHTER ☐ PARENT of the transferor.
APPLICANT FULL NAME
Bethany R. Ashby
APPLICANT ADDRESS
1146 Fontaine Ridge Ct
CITY
Charlottesville
STATE
VA
ZIP
22903

CERTIFICATION			
I certify and affirm that all information presented in this form is true and correct, that any documents I have presented to DMV are genuine, and that the information included in all supporting documentation is true and accurate. I make this certification and affirmation under penalty of perjury and I understand that knowingly making a false statement or representation on this form is a criminal violation.			
APPLICANT NAME (last)	(first)	(mi)	(suffix)
Ashby	Bethany	R	
APPLICANT SIGNATURE	DATE (mm/dd/yyyy)		
Bethany Ashby	08/17/2026		
NAME OF CITY OR COUNTY	STATE		
☒ CITY ☐ COUNTY Charlottesville	VA		

§ 58.1-2403. Exemptions.

1. Sold to or used by the United States government or any governmental agency thereof;
2. Sold to or used by the Commonwealth of Virginia or any political subdivision thereof;
3. Registered in the name of a volunteer fire department or emergency medical services agency not operated for profit;
4. Registered to any member of the Mattaponi, Pamunkey, or Chickahominy Indian tribes or any other recognized Indian tribe of the Commonwealth living on the tribal reservation;
5. Transferred incidental to repossession under a recorded lien and ownership is transferred to the lienholder;
6. A manufactured home permanently attached to real estate and included in the sale of real estate;
7. A gift to the spouse, son, daughter or parent of the transferor. With the exception of a gift to a spouse, this exemption shall not apply to any unpaid obligation assumed by the transferee incidental to the transfer;
8. Transferred from an individual or partnership to a corporation or limited liability company or from a corporation or limited liability company to an individual or partnership if the transfer is incidental to the formation, organization or dissolution of a corporation or limited liability company in which the individual or partnership holds the majority interest;
9. Transferred from a wholly owned subsidiary to the parent corporation or from the parent corporation to a wholly owned subsidiary;
10. Being registered for the first time in the Commonwealth and the applicant holds a valid, assignable title or registration issued to him by another state or a branch of the United States Armed Forces and (i) has owned the vehicle for longer than 12 months or (ii) has owned the vehicle for less than 12 months and provides evidence of a sales tax paid to another state. However, when a vehicle has been purchased by the applicant within the last 12 months and the applicant is unable to provide evidence of a sales tax paid to another state, the applicant shall pay the Virginia sales tax based on the fair market value of the vehicle at the time of registration in Virginia;
11.
 - a. Titled in a Virginia or non-Virginia motor vehicle dealer's name for resale; or
 - b. Titled in the name of an automotive manufacturer having its headquarters in Virginia, except for any commercially leased vehicle that is not described under subdivision 3 of § 46.2-602.2. For purposes of this subdivision, "automotive manufacturer" and "headquarters" means the same as such terms are defined in § 46.2-602.2;
12. A motor vehicle having seats for more than seven passengers and sold to an urban or suburban bus line the majority of whose passengers use the buses for traveling a distance of less than 40 miles, one way, on the same day;
13. Purchased in the Commonwealth by a nonresident and a Virginia title is issued for the sole purpose of recording a lien against the vehicle if the vehicle will be registered in a state other than Virginia;
14. A motor vehicle designed for the transportation of 10 or more passengers, purchased by and for the use of a church conducted not for profit;
15. Loaned or leased to a private nonprofit institution of learning, for the sole purpose of use in the instruction of driver's education when such education is a part of such school's curriculum for full-time students;
16. Sold to an insurance company or local government group self-insurance pool, created pursuant to § 15.2-2703, for the sole purpose of disposition when such company or pool has paid the registered owner of such vehicle a total loss claim;
17. Owned and used for personal or official purposes by accredited consular or diplomatic officers of foreign governments, their employees or agents, and members of their families, if such persons are nationals of the state by which they are appointed and are not citizens of the United States;
18. A self-contained mobile computerized axial tomography scanner sold to, rented or used by a nonprofit hospital or a cooperative hospital service organization as described in § 501(e) of the United States Internal Revenue Code;
19. A motor vehicle having seats for more than seven passengers and sold to a restricted common carrier or common carrier of passengers;
20. Beginning July 1, 1989, a self-contained mobile unit designed exclusively for human diagnostic or therapeutic service, sold to, rented to, or used by a nonprofit hospital, or a cooperative hospital service organization as described in § 501(e) of the United States Internal Revenue Code, or a nonprofit corporation as defined in § 501(c)(3) of the Internal Revenue Code, established for research in, diagnosis of, or therapy for human ailments;
21. Transferred, as a gift or through a sale to an organization exempt from taxation under § 501(c)(3) of the Internal Revenue Code, provided the motor vehicle is not titled and tagged for use by such organization;
22. A motor vehicle sold to an organization which is exempt from taxation under § 501(c)(3) of the Internal Revenue Code and which is organized for the primary purpose of distributing food, clothing, medicines and other necessities of life to, and providing shelter for, needy persons in the United States and throughout the world;
23. Transferred to the trustees of a revocable inter vivos trust, when the individual titleholder of a Virginia titled motor vehicle and the beneficiaries of the trust are the same persons, regardless of whether other beneficiaries of the trust may also be named in the trust instrument, when no consideration has passed between the titleholder and the beneficiaries; and transferred to the original titleholder from the trustees holding title to the motor vehicle;
24. Transferred to trustees of a revocable inter vivos trust, when the owners of the vehicle and the beneficiaries of the trust are the same persons, regardless of whether other beneficiaries may also be named in the trust instrument, or transferred by trustees of such a trust to beneficiaries of the trust following the death of the grantor, when no consideration has passed between the grantor and the beneficiaries in either case;
25. Sold by a vehicle's lessor to its lessee upon the expiration of the term of the vehicle's lease, if the lessee is a natural person and this natural person has paid the tax levied pursuant to this chapter with respect to the vehicle when he leased it from the lessor, and if the lessee presents an original copy of the lease upon request of the Department of Motor Vehicles or other evidence that the sales tax has been paid to the Commonwealth by the lessee purchasing the vehicle;
26. Titled in the name of a deceased person and transferred to the spouse or heir, or under the will, of such deceased person;
27. An all-terrain vehicle, moped, or off-road motorcycle, as those terms are defined in § 46.2-100, that
 - a. Is being titled for the first time in the Commonwealth and that the applicant (i) has owned for more than 12 months or (ii) has owned for less than 12 months and provides evidence of tax paid pursuant to Chapter 6 (§ 58.1-600 et seq.); or
 - b. Would otherwise be eligible for an agricultural exemption, as provided in § 58.1-609.2;
28. A motor vehicle that is sold to an organization that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code and that is primarily used by the organization to transport to markets for sale produce that is (i) produced by local farmers and (ii) sold by such farmers to the organization.
29. Transferred from the purchaser of the vehicle back to the seller of the vehicle who (i) accepted the vehicle pursuant to the Virginia Motor Vehicle Warranty Enforcement Act (§ 59.1-207.9 et seq.) or (ii) otherwise agreed to accept the return of the vehicle due to a mechanical defect or failure and refunded to the purchaser the purchase price of the vehicle. Except when the return of the vehicle is pursuant to the Virginia Motor Vehicle Warranty Enforcement Act, the transfer shall occur within 45 days of the date of purchase.
30. Any pickup or panel truck or sport utility vehicle for which the owner is required to obtain a permanent farm use placard pursuant to § 46.2-684.2. However, the tax as provided in § 58.1-2402 shall be imposed upon such vehicle based upon the current market value from the time such vehicle is (i) registered for a nonexempt use as required by § 46.2-600 or (ii) sold to a person who does not qualify for an exemption pursuant to this section.

Constitutional Amendment

- 1A. One motor vehicle owned and used primarily by or for a veteran of the armed forces of the United States or the Virginia National Guard who has been rated by the United States Department of Veterans Affairs or its successor agency pursuant to federal law with a one hundred percent service-connected, permanent, and total disability....Any such motor vehicle owned by a married person may qualify if either spouse is a veteran who is one hundred percent disabled pursuant to this subdivision.

How to fill out SUT 3 — Purchaser's Statement of Tax Exemption

sellmycarhub.com

</forms/virginia/sut3-purchasers-statement-of-tax-exemption/>

Virginia · written against SUT 3 (07/01/2023), issued under Va. Code 58.1-2403

The form that turns the word gift on a title into an actual exemption. Writing gift in the sale price box on the certificate does not by itself excuse the tax; this is where the recipient names which paragraph of the exemption statute they are relying on, and where the narrow family gift - to a spouse, son, daughter or parent - is claimed. Its second page reprints the whole list of exemptions, which is the most useful page of tax law the department publishes for a private seller.

This sheet is not the form. Download the blank SUT 3 from the Virginia Department of Motor Vehicles at <https://www.dmv.virginia.gov/sites/default/files/forms/sut3.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	Seller name and the vehicle	The transferor's name across four boxes, then year, make, model and VIN. Watch out: This is the only line on the form the person giving the car appears on. Everything else is the recipient's.
2	BUYER	The statement of exemption	Plain writing describing why no tax is due - who the parties are to each other and that nothing changed hands. Watch out: Say that no money, trade or other consideration passed. That single sentence is what an examiner is looking for.
3	BUYER	The paragraph number	One number from the list on page two, entered in the small box. Watch out: Read the paragraph before you write its number. Paragraph 7 excludes an assumed unpaid obligation unless the gift is to a spouse.
4	BUYER	The gift relationship	Spouse, son, daughter or parent - one tick, and only where paragraph 7 is the claim. Watch out: The note above it is narrow: as used here, son, daughter or parent includes only biological and adopted children and parents.
5	BUYER	Certification	The recipient's name split across four boxes, signature, date, and the city or county with its tick. Watch out: No notary. Like almost every Virginia form, this is affirmed under penalty of perjury and handed in.

What gets this one rejected

- Writing gift on the title and stopping there. The word on the certificate is not the claim; this form is.
- Claiming the family gift for a niece, a friend or a step-parent. The bolded note restricts son, daughter and parent to biological and adopted, and the tick boxes offer no other relationship.
- Completing the gift block when the paragraph claimed is something else. The important note at the head of that section limits it to applicants who listed paragraph 7.
- Leaving the paragraph number box empty. A description of the circumstances with no paragraph attached is not a statement of exemption.
- Assuming a gift between family members escapes the unpaid loan on the car. Paragraph 7 excludes any unpaid obligation assumed by the transferee, except where the gift is to a spouse.

☒ 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 SUT 3 (07/01/2023) and the Virginia Department of Motor Vehicles's own pages, current as of 2026-08-23. Plain-language help with a form, sellmycarhub.com not legal advice — where this and the agency differ, the agency governs.