Form MVU-28
Affidavit in Support of a Claim for Exemption from Sales or Use Tax for a Motor Vehicle Transferred by Inheritance to Spouse

Rev. 4/99

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 signature.

This claim for exemption is based on a transfer by intestacy, under a will or otherwise to a surviving spouse.

Motor Vehicle Transferred:

Year	Make	Model	Vehicle identification number	Title number

I, _____ (Surviving spouse), of _____ (Address / City/Town / State / Zip)

certify that the above-described vehicle was owned by and registered to my deceased spouse, _____ (Name of decedent), who lived at

_____ (Address / City/Town / State / Zip) at the time of his/her death on _____ (Date).

At the time of the decedent's death, the above-described motor vehicle was used exclusively as a pleasure vehicle. I am entitled to title to and possession of this vehicle under the laws of intestacy, under my deceased spouse's will or otherwise.

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.

Surviving spouse	Date

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 transfers by inheritance, by intestacy, under a will or otherwise, to a surviving spouse is provided for in the Massachusetts regulations and statutes. In order to be exempt from the sales or 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 signature is required.

Note: A copy of the deceased spouse's death certificate must be attached to this affidavit.

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

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