72A007 (8-11)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

AFFIDAVIT OF NONHIGHWAY USE

TO BE COMPLETED BY TAXPAYER

I, _____, do swear or affirm that the following vehicle,

Year _____ Make _____ Model _____ and

VIN _____ will never be operated upon Kentucky's public highways.

I acknowledge that this vehicle must be properly registered and motor vehicle usage tax paid if ever used on Kentucky's public highways. I acknowledge that by signing this affidavit, applicable sales tax is due at the time of obtaining title due to the exclusive use of this vehicle for off road use.

I further acknowledge that upon failing to register my vehicle I may be subject to applicable criminal and civil penalties per KRS 138.990.

_____

Name of Seller *(Print)* Date of Sale Sale Price *(Attach Documentation)**

_____

Address of Seller

_____

Name of Owner/Buyer *(Print)* Signature

_____

Address of Owner/Buyer *(Print)*

Notary Information

_____

Attesting Official Title

Subscribed and sworn to before me this _____ day of _____ , 20 _____ .

My commission expires _____.

Note to Taxpayer: Retain a copy of this form, along with your registration receipt document, for proof of sales tax paid, or exemption claimed.

TO BE COMPLETED BY COUNTY CLERK

$_____

Amount of Sales Tax Collected (Code SU)

If sales tax is not collected, check one of the following:

- ☐ Occasional Sale (Code S1—KRS 139.010(17)) ***Documentation not needed.**
- ☐ Resale Certificate (Code S2—**Attach completed Form 51A105**)
- ☐ Purchase Exemption Certificate (Code S3—**Attach completed Form 51A126**)
- ☐ Apportioned Vehicles (Code S4—**Declared Weight** _____)
- ☐ Over 44,001 lbs. (Code S6—**Declared Weight** _____)

If a sales tax credit was given, check one of the following:

- ☐ Credit for state sales tax paid out of state (Code S8—**Attach copy of receipt**)
- ☐ Credit for sales tax paid Kentucky vendor (Code S9—**Attach copy of receipt**)

Note to County Clerk: Any and all sales tax documents associated with the above transaction must be attached and submitted to the Motor Vehicle Usage Tax Section, bundled separately from other usage tax documents currently supplied.

COPY DISTRIBUTION: **WHITE**—Department of Revenue **CANARY**—County Clerk **PINK**—Taxpayer