

**Tennessee Department of Revenue**  
**AFFIDAVIT OF NON-DEALER TRANSFERS OF MOTOR VEHICLES AND BOATS**

**Lineal relative transfer** (Persons qualified when related to transfer as: spouse, sibling, child, grandchild, great grandchild, parent, grandparent, great grandparent, and spouse of lineal relative)

**Gift transfer or low selling price to person other than lineal relative** (Low selling price is considered to be 75% or less of the fair market value by reference to the most recent issue of an authoritative automotive pricing manual, such as the N.A.D.A. Official Used Car Guide, SE Edition)

Seller of Transferor (Please Print)	Purchaser of Transferee (Please Print)
Name: _____	Name: _____
Address: _____	Address: _____
City, State, Zip: _____	City, State, Zip: _____
Phone: _____	Phone: _____
FEIN or Drivers License No. _____	FEIN or Drivers License No. _____

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

Year	Make	(VIN or Serial No.)
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Date of Sale: \_\_\_\_\_ Fair Market Value of the vehicle \$ \_\_\_\_\_  
 Is there a lien? Y/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: \_\_\_\_\_

**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 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.

Seller or Transferor's Signature(s)	Date	Purchaser or Transferee's Signature(s)	Date
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