



Form MVU-33

Affidavit in Support of a Claim for Exemption from Sales or Use Tax for a Motor Vehicle Transferred to a Disabled Person

Rev. 9/11

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 signatures.

Check applicable box:

☐ Exemption is based on a loss of two or more limbs.

☐ Exemption is based on a loss of use of two or more limbs.

Part A

I, _____, Name of disabled person, of _____, Address _____, City/Town _____, State _____, Zip _____

certify that I suffer the loss of two or more limbs, or the permanent loss of use of at least 80% of each of two or more limbs. I hereby authorize the Department of Revenue to have access to my medical records to verify this claim.

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.

Signature of disabled person or legal guardian, whichever is applicable

Date

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Part B

I, _____, Name of physician, of _____, Address _____, City/Town _____, State _____, Zip _____

of _____, Telephone number _____, certify that _____, Name of disabled person

Address _____, City/Town _____, State _____, Zip _____

suffers the permanent loss of use of at least 80% of each of two or more limbs.

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.

Physician's signature

Date

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Instructions

This exemption applies only to one motor vehicle which must be owned and registered for the personal, non-commercial use of the purchaser or transferee.

This affidavit must accompany Form RMV-1 when submitted to the Registry of Motor Vehicles.

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 to disabled persons under certain conditions is provided for by 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 your entries, except at the end of the affidavit where the signature is required.

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 M.G.L. Ch. 62C, sec. 73, or Ch. 268, sec. 1A. Perjury is a serious crime and punishment can be severe.

For specific instructions affecting minors or adults who cannot legally enter into binding contracts, see Directive 03-11.

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.**