

## STATEMENT OF FACTS

**Complete the appropriate section(s) in full (including vehicle description) and sign Section H.**

LICENSE PLATE/CF NUMBER	VEHICLE/VESSEL ID NUMBER	YEAR/MAKE
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**A. STATEMENT FOR USE TAX EXEMPTION**

**This transfer is exempt from use tax because it is a:**

- Family transfer sold between a parent, child, grandparent, grandchild, spouse, domestic partner, or siblings (if both are minors related by blood or adoption).
- Addition or deletion of family member (spouse, domestic partner, parent[s], son/daughter, grandparents, grandchildren).
- Gift (does not include vehicles traded between individuals, transfer of contracts or other valuable consideration).
- Court Order                       Inheritance

**NOTE: The Use Tax Exemption cannot be claimed if the vehicle/vessel being transferred was purchased from an otherwise qualifying relative who is engaged in the business of selling the same type of vehicle/vessel.**

The current market value is: \$ \_\_\_\_\_ .

**B. STATEMENT FOR SMOG EXEMPTION**

**The vehicle does not require a smog certification for transfer of ownership because:**

- The last smog certification was obtained within the last 90 days.
- It is powered by:     electricity     diesel     Other \_\_\_\_\_.
- It is located outside the State of California. (Exception: Nevada and Mexico)
- It is being transferred from/between:
  - The parent, grandparent, child, grandchild, brother, sister, spouse, or domestic partner (as defined in Family Code §297) of the transferee.\*
  - A sole proprietorship to the proprietor as owner.\*
  - Companies whose principal business is leasing vehicles. There is no change in lessee or operator.\*
  - Lessor and lessee of vehicle, and no change in the lessee or operator of the vehicle.\*
  - Lessor and person who has been lessee's operator of the vehicle for at least one year.\*
  - Individual(s) being added as registered owner(s).\*

\* Does not require smog certification unless Biennial Smog is required.

**C. STATEMENT FOR TRANSFER ONLY OR TITLE ONLY**

**This vehicle has not been used or parked on a street or highway or off-highway. I am applying for a:**

- Transfer Only**       **Title Only**

The vehicle is not currently registered. It has not been driven, moved, towed, or left standing on any California public highway to cause registration fees to become due. It was not transported over any California public highway or operated within California to cause off-highway fees to become due. Appropriate registration will be obtained before the vehicle is operated.

**D. WINDOW DECAL FOR WHEELCHAIR LIFT OR WHEELCHAIR CARRIER**

Enter your Disabled Person License Plate, or Disabled Veteran License Plate, or Permanent Disabled Person Parking Placard number below:

DISABLED PERSON PLATE	DISABLED VETERAN PLATE	PERMANENT DISABLED PERSON PLACARD
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The vehicle to which my Window Decal will be affixed is:

LICENSE NUMBER	VEHICLE MAKE	VEHICLE ID NUMBER
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**Mail to:**  
 NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

