

STATEMENT OF DELIVERY OUTSIDE CALIFORNIA

Please submit a copy of this form, the sales contract, and, when applicable, a completed BOE-447

NOTICE TO SELLER

Since this transaction may be subject to audit verification as authorized under the Sales and Use Tax Law section 7054, you must retain documentation such as receipts for meals, lodging, fuel, and transportation to support any claimed exemption. All records required to be retained must be preserved for a period of not less than four years unless the State Board of Equalization authorizes in writing their destruction within a lesser period.

Seller – please retain the original for your records, provide a copy to the purchaser, and send a copy of this statement to:

BOARD OF EQUALIZATION
Consumer Use Tax Section
P.O. Box 942879
Sacramento, CA 94279-0037

Please type or print

NOTE: When a vehicle is delivered to the purchaser outside California, the seller (or person making the delivery on behalf of the seller) and the purchaser should both be at the out-of-state delivery point at the time of delivery. In order to establish that the delivery did not occur in California, **both persons are urged to appear at the same time before a notary at the out-of-state delivery location to sign this statement and have it notarized.** The seller must retain the original of this statement to support any claimed exclusion or exemption from the California Sales and Use Tax.

I hereby certify, under penalty of perjury under the laws of the State of California, that the below described vehicle was delivered outside California on the date and at the place stated below.

YEAR	MAKE	MODEL	VIN/LIC NUMBER	
OUT-OF-STATE DELIVERY ADDRESS (street, city, zip code)			DATE OF DELIVERY	
NAME OF SELLING DEALER		SELLER'S PERMIT NUMBER	DAYTIME TELEPHONE NUMBER ()	
STREET ADDRESS		CITY	STATE	ZIP CODE

I have delivered the above-described vehicle to the purchaser named below.

NAME (please print)	CHECK (✓) ONE			
	<input type="checkbox"/> SALESMAN	<input type="checkbox"/> EMPLOYEE	<input type="checkbox"/> PARTNER	<input type="checkbox"/> OTHER (explain:)
SIGNATURE				DATE

Notice to Purchaser

Please note that, if you are a California resident and this vehicle is brought into California within 12 months after its purchase, it shall be presumed that you have purchased the vehicle for use in California and you may owe California use tax. If use tax applies, you must pay it directly to the State Board of Equalization.

If you are a non-resident and this vehicle is brought into California within 12 months of its delivery to you and is used or stored in California more than one half the time during the first 12 months of ownership, or is subject to registration in California within 12 months of its date of purchase, it shall be presumed that you have purchased the vehicle for use in California and use tax may apply. If use tax applies, you must pay it directly to the State Board of Equalization.

It is important that for the first 12 months of ownership, you obtain documentary evidence of the place of use of this vehicle (for example, proof of registration in another state, gas and/or service receipts, credit card statements, check registers, travel logs, lodging, or campground receipts, etc.). Because the Board may have up to 8 years to determine whether your vehicle was actually purchased for use in California, you should retain records for at least 8 years showing your out-of-state use during the first 12 months after your purchase. For more detailed information, please contact the Board's Information Center at 800-400-7115 or the Board's Consumer Use Tax Section at 916-445-9524.

I have received the above described vehicle from the seller named above.

NAME OF PURCHASER (please print)	DRIVER LICENSE NUMBER	STATE
PURCHASER'S SIGNATURE	DATE	DAYTIME TELEPHONE NUMBER ()

NOTARY STATEMENT

On _____, before me, _____,
(date) (notary name)
a Notary Public in and for the County of _____, State of _____,
(county) (state)
duly commissioned and sworn, together, personally appeared both _____
(seller or agent)
and _____, known to me to be the persons whose names are subscribed
(purchaser)
to the within instruments, and acknowledged that they executed the same in the authorized capacities, and that by their signatures on this instrument the persons executed the instrument. WITNESS my hand and official seal.

Signature _____



Fraudulent use of this statement to avoid the payment of California sales and use tax can result in severe penalties.