



## Affidavit of "Gift" Sales Tax Exemption

**INSTRUCTIONS** – This form must be completed by all transferees and transferors and attached to Form **REV-336** for any transfer for which a "gift" exemption (Exemption #6) for purposes of Pennsylvania Sales and Use Tax is claimed. **NOTE:** This exemption may be used for boats (watercraft) currently registered and/or titled in Pennsylvania and for boats (watercraft) given as a "gift" that are transferred on an out-of-state title or registration. The donor of a boat purchased out-of-state that is to be given as a "gift", must provide proof that sales tax was paid in a reciprocal state, i.e. bill of sale, in order to use this exemption. If no proof of sales tax being paid is available, or the state tax was paid in a non-reciprocal state, sales tax must be paid on the current fair market value of the boat.

### Boat Information:

Title or Registration Number: _____	HIN Number: _____
Manufacturer: _____	Model Name/Number: _____
Year: _____	Length: _____

### Transferors (Giver)/Transferees (Recipient)

Transferor #1:		Transferee #1:	
Address:		Address:	
Transferor #2:		Transferee #2:	
Address:		Address:	

Is the transferee related to the transferor?      Yes       No

What is the relationship of the parties? (i.e. father/son; mother/daughter, etc) \_\_\_\_\_

**WARNING:**  
**FALSIFICATION OF THIS AFFIDAVIT COULD RESULT IN CRIMINAL PROSECUTION**  
**AND THE REVOCATION OF YOUR BOATING PRIVILEGES.**

*I/We certify under penalty of law (18 PA C.S. §4904 (relating to unsworn falsification to authorities)) that the statements made herein are true and correct to the best of my/our knowledge, information and belief.*

### Signatures:

Signature Transferor #1:		Signature Transferor #2:	
Signature Transferee #1:		Signature Transferee #2:	
Date:		Date:	