51A280 (7-09)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

OUT-OF-STATE PURCHASE–USE TAX AFFIDAVIT

(Document for use by taxpayers purchasing tangible property from out–of–state for title or first–time registration)

TO BE COMPLETED BY TAXPAYER

Property Information

Type: (Check one) ☐ Trailer ☐ Boat ☐ Manufactured Home ☐ ATV
☐ Other (describe) _____

Year _____ Make _____ Model _____

VIN (if applicable) _____ Title (if applicable) _____

Purchaser's Information

_____ _____ _____
Name of Purchaser *(Print)* Signature KY Driver's License #

_____
Address of Purchaser

Seller's Information

_____
Name of Seller *(Print)* Date of Sale Sales Price *(Attach Documentation)*

_____
Address of Seller

Notary Information

_____
Attesting Official Title

Subscribed and sworn to before me this _____ day of _____, 20____.

My commission expires _____.

Note to Taxpayer: Retain a copy of this form, along with your registration receipt document, for proof of use tax paid, or exemption claimed.

TO BE COMPLETED BY COUNTY CLERK **County** _____

Use Tax Collected $_____

If use tax is not collected, check one of the following:

☐ Code U1 (Occasional Sale) —**KRS 139.010(15)**
☐ Code U2 (Resale Certificate)—**Attach Form 51A105.**
☐ Code U3 (Purchase Exemption)—**Attach completed Form 51A126.**
☐ Code U4 (Agricultural Exemption)—**Attach completed Form 51A158.**
☐ Code U5 (Fifth Wheel Trailer)—**KRS 139.470(22)–Trailer mounted in a truck bed and designed for carrying freight > 1,000 lbs.; does not include bumper hitch trailers.**

If a use tax credit was given, check one of the following:

☐ Code U8 (Credit for sales tax paid to another state)—**Attach copy of receipt.**
☐ Code UC (Credit for Kentucky use tax previously reported and paid)—**Attach copy of receipt.**

Note to County Clerk: Any and all sales and use tax documents associated with the above transactions must be attached and submitted to the Motor Vehicle Usage Tax Section, bundled separately from other usage tax documents currently supplied.

COPY DISTRIBUTION: **WHITE**—Department of Revenue **CANARY**—County Clerk **PINK**—Taxpayer