

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. *The seller must retain the original of this statement to support any claimed exclusion or exemption from the California sales and use tax.*

NOTICE TO SELLER

Please provide a copy of this form to the purchaser and retain the original for your records. This transaction is subject to audit. Send a copy of this form, a copy of the purchaser's driver license, and a copy of the purchase contract to the address below within 30 days of the date of delivery to the purchaser. *Note:* Even if you deliver the vehicle to a point outside California, you remain responsible for collecting and remitting California use tax if you are aware that the purchaser is a California resident, unless you can establish that the vehicle was not purchased for use in California, or you accept, in good faith at the time of the sale, a completed CDTFA-447, *Statement Pursuant to Section 6247 of the California Sales and Use Tax Law*. If you obtain a completed CDTFA-447 from the purchaser, send a copy of it when you send the documents noted above to the following address:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
Consumer Use Tax Section | PO Box 942879 | Sacramento, CA 94279-0037

This form must be fully completed and notarized outside California or it will be subject to further examination. Additional documentation may be requested from sellers to substantiate delivery and/or whether you sold the vehicle to a known California resident. Purchasers must retain documentation supporting continued use outside California.

To be completed by the seller or person making the delivery on behalf of the seller (please type or print)

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

YEAR	MAKE	MODEL			
VIN/LICENSE NUMBER		PURCHASE PRICE		PURCHASE DATE	
OUT-OF-STATE DELIVERY STREET ADDRESS		CITY		STATE	ZIP CODE
NAME OF SELLING DEALER		CDTFA SELLER'S PERMIT NUMBER		DAYTIME TELEPHONE NUMBER	
STREET ADDRESS OF SELLER		CITY		STATE	ZIP CODE
NAME OF SELLER (or person making delivery on behalf of the seller)		CHECK ONE: Salesperson Employee Partner Other (explain)			
SIGNATURE (I have delivered the above-described vehicle to the purchaser named below.)					DATE OF DELIVERY

Fraudulent use of this statement to avoid the payment of California sales and use tax may result in severe civil and/or criminal penalties.

NOTICE TO PURCHASER

Please note that if you are a California resident and this vehicle is brought into California for any reason, other than qualifying warranty or repair service, 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 California Department of Tax and Fee Administration (CDTFA). If you are a nonresident 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, we shall presume 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 CDTFA. *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 service receipts, credit card statements, check registers, travel logs, lodging, or campground receipts).* Because CDTFA may have up to eight years to determine whether your vehicle was actually purchased for use in California, you should retain records for at least eight years showing your out-of-state use during the first 12 months after your purchase. For more detailed information, please contact our Customer Service Center at 1-800-400-7115 (TTY:711) or our Consumer Use Tax Section at 1-916-445-9524. You may find forms and publications on our website at www.cdtfa.ca.gov.

To be completed by the purchaser (please type or print)

I hereby certify, under penalty of perjury under the laws of the State of California, that the vehicle described above was delivered to me on the date, by the person, and at the location outside California described above.

NAME OF PURCHASER, AUTHORIZED REPRESENTATIVE, OR MEMBER (please print; business names will not be accepted)		PURCHASER'S SIGNATURE		DATE
DRIVER LICENSE NUMBER (please attach a copy of the driver license to this form)		STATE	DAYTIME TELEPHONE NUMBER	

NOTARY STATEMENT

On _____, before me, _____,
(date) (notary name)

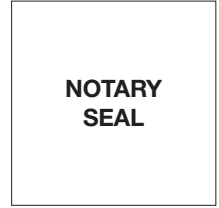
a Notary Public in and for the County of _____,
(county)

State of _____, duly commissioned and sworn, together, personally
(state)

appeared both _____ and
(seller or seller's agent)

_____, known to me to be the people whose
(purchaser)

names are subscribed to the within instruments, and acknowledged that they executed the same in the authorized capacities, and that by their signatures on this instrument the people executed the instrument. WITNESS my hand and official seal.



SIGNATURE
