

Notice of Motor Vehicle Transfer for Customer's Preference

For purposes of the Corporate Activity Tax (CAT), motor vehicle dealers may exclude receipts realized from the sale or transfer of a motor vehicle to another vehicle dealer, provided that certain requirements are met. In order to qualify for the exclusion, the transaction must meet **all** of the following requirements:

1. The transferor and transferee must be licensed motor vehicle dealers.
2. The transfer must be made for the purpose of resale by the transferee vehicle dealer.
3. The transfer must be based upon the transferee vehicle dealer's need to meet a specific customer's preference.

Because both the transferee and transferor may be eligible to claim the exclusion, both motor vehicle dealers must retain documentation demonstrating that the vehicle transfer meets the applicable requirements. Any document will suffice, provided that it contains the following information:

1. Name, address, dealer license number, and federal tax identification number for both the seller and the purchaser.
2. Vehicle description, including Vehicle Identification Number (VIN), if one exists.
3. A statement that the vehicle is being transferred for resale in order to meet a specific customer's preference.
4. The signature of the transferee vehicle dealer, the dealer's employee, or authorized representative of the dealer.
5. Date of execution of the document.

The form below is provided by DOR as an example. **Motor vehicle dealers are not required to use this form. Any document containing all of the required information is sufficient.**

Do not submit the resale certificate documentation to the Department of Revenue when filing a return. Retain the documentation for your records. You may be asked to provide documentation to verify the transfer meets the exclusion requirements.



OREGON CORPORATE ACTIVITY TAX

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TO BE COMPLETED AND SIGNED BY THE MOTOR VEHICLE DEALER RECEIVING THE QUALIFYING MOTOR VEHICLE

Transferee Dealership Name

Dealership Federal Tax Identification Number

Dealership License #

Licensing Jurisdiction

Transferee Street Address

City, State, Zip Code

Year/Make/Model and VIN (if available)

- I certify that that the transfer of the above listed motor vehicle(s) was for the purpose of resale, and was based on my dealership's need to meet a specific customer's preference.

Signature of Dealer, Employee or Representative

Date

TRANSFEROR MOTOR VEHICLE DEALER

Click here to enter text.

Transferor Dealership Name

Dealership Federal Tax Identification Number

Dealership License #

Licensing Jurisdiction

Transferor Street Address

City, State, Zip Code

This form shall be retained by both dealers and shall not be submitted to the Oregon Department of Revenue as part of a tax return.