

**STATEMENT PURSUANT TO SECTION 6247  
OF THE CALIFORNIA SALES AND USE TAX LAW**

The timely acceptance in good faith by the seller of this form BOE-447 properly completed, will relieve the seller of liability for failure to collect use tax from the purchaser. The seller must retain the original statements. Where the seller does not collect the use tax from the purchaser and it is determined that the vehicle was purchased for use in California, the purchaser must pay the applicable use tax to the State Board of Equalization. Note: This form BOE-447 only relieves the seller of the duty to collect use tax from the purchaser, and does not relieve the seller from sales tax, which will usually apply if the property is delivered to the purchaser in California. That is, this form BOE-447 is useful only where the property is delivered to the purchaser outside California, and you will have the burden to show such out-of-state delivery. You may use form BOE-448, *Statement of Delivery Outside California*, to help you document actual delivery to the purchaser outside California.

**NOTICE TO PURCHASER**

If this vehicle is brought into California within the first 90 days of its out-of-state delivery (excluding time of shipment to California and time of storage for shipment to California), 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 to the State Board of Equalization (BOE). Since you are claiming this vehicle is not purchased for use in California, *it is important that you obtain documentary evidence of the vehicle's place of use* (for example, proof of registration in another state, gas and/or service receipts, credit card statements, check registers, cell phone bills, travel logs, lodging, or campground receipts, etc.). Because the BOE 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 documenting the location of your vehicle (for example, where it is driven and where it is stored) during the first year of ownership. For more detailed information, please contact the BOE Taxpayer Information Section at 800-400-7115 or the BOE Consumer Use Tax Section at 916-445-9524. You may find forms and publications from our website at [www.boe.ca.gov](http://www.boe.ca.gov).

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

I have an address or I am stationed in the military within the State of California. **My California Address is:**

STREET	CITY	STATE	ZIP CODE
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**My California Mailing Address is** (if different from address above):


STREET	CITY	STATE	ZIP CODE
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I certify that the vehicle described below is being purchased for use outside California and not for storage, use, or other consumption in California, and will be used at the following out-of-state address (cannot be a P. O. Box):

STREET	CITY	STATE	ZIP CODE
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This vehicle will be delivered to me at the following out-of-state address (cannot be a P. O. Box):

STREET	CITY	STATE	ZIP CODE
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DRIVER LICENSE NUMBER	STATE	DAYTIME TELEPHONE NUMBER (     )
NAME OF PURCHASER (please print)	SIGNATURE 	DATE


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

**To be completed by the seller. (please type or print)**

**Vehicle Description:**

YEAR	MAKE	MODEL
VIN/LICENSE NUMBER	PURCHASE PRICE	DATE OF PURCHASE

**Name and Address of California seller:**

NAME	BOE SELLER'S PERMIT NUMBER	DAYTIME TELEPHONE NUMBER (     )
STREET	CITY	STATE     ZIP CODE
NAME OF AGENT (please print)	SIGNATURE 	DATE

**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. We request that, within 30 days of the date of delivery to the purchaser, you send a copy of this statement, a copy of the purchase contract, and a copy of the completed form BOE-448, *Statement of Delivery Outside California*, to the address below.

STATE BOARD OF EQUALIZATION  
Consumer Use Tax Section  
PO Box 942879  
Sacramento, CA 94279-0037