

West Virginia Department of Transportation

Division of Motor Vehicles



VS Application for Change in Ownership and Control*

ALL ORIGINAL TITLES MUST BE ATTACHED TO THIS APPLICATION

Chapter §17A-3-4 allows for the transfer of vehicles without paying sales tax(es) if they have been previously paid on the vehicles and the transfer of their ownership is from a corporation, partnership, or limited liability company who is transferring the vehicles to another corporation, partnership, or limited liability company in which the entities/members involved are of the same controlled group. Upon submission and approval of this application and original titles, the new registrations and certificates of title will be issued in the name of the new corporation, partnership, or limited liability company.

Transfers of vehicles owned by an individual to a corporation, partnership, or limited liability company or transfer from a corporation, partnership, or limited liability company to an individual are not exempt from the sales tax. Mergers or buy-outs would also be subject to sales tax.

**For the purpose of this section, control means ownership, directly or indirectly, of stock or equity interests possessing fifty (50%) percent or more of the total combined voting power of all classes of the stock if a corporation or equity interests of a partnership or limited liability company entitled to vote or ownership, directly or indirectly, of stock or equity interests possessing fifty (50%) percent or more of the value of the corporation, partnership or limited liability company.*

Certification of Corporation Representative

I, _____ as
NAME OF OFFICER

representative of _____, do hereby swear and affirm
NAME OF CORPORATION, PARTNERSHIP, LIMITED LIABILITY COMPANY

under penalty of law (§17A-3-4), that _____ owns directly or
NAME OF CORPORATION, PARTNERSHIP, LIMITED LIABILITY COMPANY

indirectly fifty percent (50%) or more of _____
NAME OF CORPORATION, PARTNERSHIP, LIMITED LIABILITY COMPANY

and such transferring entity has previously paid said applicable sales tax on those vehicles so duly transferred.

I hereby certify under penalty of law that the statements made herein are true and correct to the best of my knowledge and belief.

(X) _____
SIGNATURE OF OFFICER

Notary Public Certification **NOTARY PUBLIC/OFFICIAL STAMP**

State of: _____ County of: _____

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

(X) _____
NOTARY PUBLIC / AUTHORIZED OFFICIAL SIGNATURE

My Commission expires on _____ / _____ / _____.

