

KRS 190.990(5) provides that any person who willfully and fraudulently submits a false statement as to the total and actual consideration paid for a motor vehicle is guilty of a Class D felony and subject to a fine of not less than \$2,000 per offense.

SECTION D

Complete this section for **all** transactions involving modified vehicles and those to which major equipment has been added, if **not** using Form 71A100 and or TC 96-182. This form will not be accepted without proper documentation (contract, bill of sale, front and back of cancelled check, etc.).

When using this form, taxable value of the modified, customized or converted vehicle shall not be less than the retail value shown in the price reference manual for the vehicle without the modification.

- Box/Flatbed
- Tank/Sprayer
- Packer/Garbage
- Custom Truck/Van
- Dump/Mixer
- Wrecker/Rollback
- Bus/Limousine
- Bucket/Lift/Cherry Picker
- Drill Body/Winch
- Ambulance/Hearse
- Other*

Purchase Price \$ _____

If "Other," specify _____ Revenue Code Number _____

****Those vehicles not listed in the prescribed reference manual, and those not modified, customized or converted, must have a Revenue Code Number accompanying this form.***

(Signature of Person Claiming Exemption)

(Date)

SECTION E

The portion of the retail price attributable to equipment or adaptive devices placed on new motor vehicles to facilitate or accommodate handicapped persons is exempt from motor vehicle usage tax. Documentation of amount paid for such equipment or adaptive devices must be submitted with this certification.

Price Without Trade or Before Trade \$ _____

Portion of Price Attributable to Handicapped Equipment or Adaptive Devices \$ _____

(Signature of Person Claiming Exemption)

(Date)

Please Note: For those vehicles whose values are not found in the prescribed price reference manuals, contact the Motor Vehicle Usage Tax Section at (502) 564-4455.

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