



Georgia Department of Revenue - Motor Vehicle Division
State and Local Title Ad Valorem Tax (TAVT) for
ETR Remote E-signature Solutions



Purpose of this form: This form is to be used by a Dealer to indicate the calculation of the TAVT for a leased vehicle. This form must agree with the original lease agreement.

How to submit this form: This form must be completed in its entirety and submitted along with a completed Application for Georgia Certificate of Title and lease agreement through the Georgia Department of Revenue - Motor Vehicle Division's Electronic Title and Registration (ETR) program using a remote signature solution.

Form sections: A DEALER INFORMATION, B VEHICLE INFORMATION, C LESSEE INFORMATION, D LEASING COMPANY INFORMATION, E TRANSACTION INFORMATION. Includes fields for dealer name, VIN, purchase date, lessee name, and tax calculations.

**F REDUCTION FOR TRADE-IN VEHICLE(S)**

**VEHICLE #1 TRADE-IN ALLOWANCE** (Applies only to Agreed Upon Value method)

Owner's Name:

Vehicle Identification No. (VIN):

Year:  Make:  Model:  Body Style:

Odometer Reading:  Trade-In Value:

**VEHICLE #2 TRADE-IN ALLOWANCE** (Applies only to Agreed Upon Value method)

Owner's Name:

Vehicle Identification No. (VIN):

Year:  Make:  Model:  Body Style:

Odometer Reading:  Trade-In Value:

**G CERTIFICATION**

The undersigned hereby certifies that the information contained herein is true and accurate.  
Pursuant to O.C.G.A. §§ 40-3-1 *et seq.* & 16-10-71, a person to whom a lawful oath or affirmation has been administered or who executes a document knowing that it purports to be an acknowledgment of a lawful oath or affirmation commits the offense of false swearing when, in any matter or thing other than a judicial proceeding, he knowingly and willfully makes a false statement. A person convicted of the offense of false swearing shall be punished by a fine of not more than \$1,000.00 or by imprisonment for not less than one nor more than five years, or both. A dealer of new or used motor vehicles that makes an application for title and collects state and local title ad valorem tax fees and converts such fees to his or her own use shall be guilty of theft by conversion and, upon conviction, shall be punished as provided in O.C.G.A. § 16-8-12 and O.C.G.A. § 48-5C-1(b)(1)(F).

Primary Lessee's Printed Legal Name:	<input type="text"/>	Signature:	<input type="text"/>	Date:	<input type="text"/>
Secondary Lessee's Printed Legal Name:	<input type="text"/>	Signature:	<input type="text"/>	Date:	<input type="text"/>
Dealer or Authorized Agent's Printed Legal Name:	<input type="text"/>	Signature:	<input type="text"/>	Date:	<input type="text"/>

**NOTE**

\* TAVT Base Value:

**LEASE:**

**Depreciation Plus Any Amortized Amounts Method:** The TAVT Base Value is the total of Depreciation Plus Any Amortized Amounts, including any down payments.  
("Down payments" means cash collected from the lessee at the inception of the lease, including (1) cash supplied as capital cost reduction and (2) any upfront payments by the lessee. Down payments shall not include (1) rebates, noncash credits, or net trade allowances, (2) taxes or fees imposed by law, and (3) monthly lease payments made in advance.)

**Agreed Upon Value Method:** The TAVT Base Value is the vehicle value plus taxable fees specified in the lease agreement. Agreed Upon Value can only be used when (1) the vehicle is leased for business use **and** (2) the lease agreement states the rental price can be adjusted. The taxable fees include labor, freight, delivery, dealer fees and similar charges, tangible accessories, dealer add-ons and mark-ups. Taxable fees will not include federal excise tax or extended warranty, service contract, maintenance agreement or similar products.