

Affidavit of Motor Vehicle Gift Transfer

(Must be filed in person by recipient or donor. See instructions.)

STATE OF TEXAS

COUNTY OF _____

Vehicle Information

Year <small>_____</small>	Model <small>_____</small>	Make <small>_____</small>	Vehicle Identification Number (VIN) <small>_____</small>
Donor's relationship to recipient (also includes in-law relationships) – Check one (must be one of the following as defined by Tax Code §152.025(a))			
<input type="checkbox"/> Parent/Stepparent	<input type="checkbox"/> Child/Stepchild	<input type="checkbox"/> Spouse (Vehicle previously held as separate property; see TAC §3.80)	
<input type="checkbox"/> Grandchild	<input type="checkbox"/> Sibling	<input type="checkbox"/> Grandparent	
<input type="checkbox"/> Guardian	<input type="checkbox"/> Decedent's estate	<input type="checkbox"/> Qualified nonprofit IRC §501(c)(3), donor or recipient	

Donor Certification

Name		Phone (area code and number)
Mailing address		
City	State	ZIP code
I hereby certify that all statements in this document are true and correct to the best of my knowledge and belief. This motor vehicle is being transferred without consideration, including no assumption of debt.		
sign here _____ SIGNATURE OF DONOR / EXECUTOR	sign here _____ SIGNATURE OF DONOR / EXECUTOR	
SWORN TO and SUBSCRIBED before me on this the _____ day of _____ A.D. _____		
(SEAL)	sign here _____ NOTARY PUBLIC FOR THE STATE OF _____ AUTHORIZED EMPLOYEE OF THE TAX ASSESSOR-COLLECTOR'S OFFICE	

Recipient Certification

Name		Phone (area code and number)
Mailing address		
City	State	ZIP code
I hereby certify that all statements in this document are true and correct to the best of my knowledge and belief. This motor vehicle is being transferred without consideration, including no assumption of debt.		
sign here _____ SIGNATURE OF RECIPIENT	sign here _____ SIGNATURE OF RECIPIENT	
SWORN TO and SUBSCRIBED before me on this the _____ day of _____ A.D. _____		
(SEAL)	sign here _____ NOTARY PUBLIC FOR THE STATE OF _____ AUTHORIZED EMPLOYEE OF THE TAX ASSESSOR-COLLECTOR'S OFFICE	

Instructions for Filing Form 14-317, *Affidavit of Motor Vehicle Gift Transfer*

Who Must File –

This affidavit **must** be filed in person by either the recipient of the gift or the person from whom the gift is received. If inherited, either the recipient or the person authorized to act on behalf of the estate must file the form.

A motor vehicle title service or Power of Attorney **may not** be used to file this affidavit.

Identification Required –

The person filing the affidavit must present one of the forms of identification documents listed below to the Tax Assessor-Collector at the time of filing. The identification provided must be issued to and bear a photograph of the person filing the affidavit and must be unexpired.

- a driver's license or personal identification card issued by this state or another state of the United States;
- an original passport issued by the United States or a foreign country;
- an identification card or similar form of identification issued by the Texas Department of Criminal Justice;
- a United States Military identification card;
- or an identification card or document issued by the United States Department of Homeland Security or the United States Citizenship and Immigration Services agency.

Eligible Gift Transfers –

To qualify to be taxed as a gift (\$10), a vehicle must be received from the following eligible parties:

- spouse (separate property only—vehicles held as community property are not subject to the tax);
- parent or stepparent;
- father/mother-in-law or son/daughter-in-law;
- grandparent/grandparent-in-law or grandchild/grandchild-in-law;
- child or stepchild;
- sibling/brother-in-law/sister-in-law;
- guardian;
- decedent's estate (inherited); or
- a nonprofit service organization qualifying under Section 501(c)(3), IRC (gift tax applies when the entity is either the donor or recipient).

A motor vehicle received outside of Texas from an eligible donor may also qualify as a gift when brought into Texas. All other motor vehicle transfers, including those made without payment of consideration, are defined as **sales** and may be subject to Standard Presumptive Value (SPV) procedures. See Tax Code Sec. 152.0412, Standard Presumptive Value; Use By Tax Assessor-Collector and Rule 3.79, Standard Presumptive Value.

Documenting Additional Eligible Donor Relationships –

The Parent/Stepparent check box applies also to a Father/Mother-in-Law gift; the Child/Stepchild check box applies also to a Son/Daughter-in-Law gift; the Sibling check box applies also to a Brother/Sister-in-Law gift; and the Grandparent check box applies also to a Grandparent-in-Law gift.

When and Where to File –

At time of title transfer with the County Tax Assessor-Collector. Do **not** send the completed form to the Comptroller of Public Accounts.

Documents Required –

In addition to completing *Application For Texas Certificate of Title*, Form 130-U, both the donor and person receiving the vehicle must complete Form 14-317, *Affidavit of Motor Vehicle Gift Transfer*, describing the transaction and the relationship between the donor and recipient. The county TAC or staff member may acknowledge the donor or recipient's signature in lieu of formal notarization, provided that the person whose signature is being acknowledged is present and signs the affidavit in front of the county TAC or staff member. A notary from another state may notarize this document. A faxed copy is acceptable documentation for one of the qualified parties.

If the gift transfer is the result of an inheritance, the executor should sign the gift affidavit as "donor." If the transfer is completed using an *Affidavit of Heirship for a Motor Vehicle* (TxDMV-VTR262), only one heir is required to sign as donor. When there are multiple donors or recipients signing, additional copies of Form 14-317 should be used to document signatures and notary acknowledgements.

Questions –

If you have questions or need more information, contact the Comptroller's office at (800) 252-1382 or email tax.help@cpa.state.tx.us. Rule 3.80, Motor Vehicles Transferred as a Gift or for No Consideration, explains the law and its provisions and is available on the Comptroller's website at www.window.state.tx.us.



Power of Attorney to Transfer Motor Vehicle

- ◆ No Alterations Allowed
- ◆ Complete All Sections
- ◆ Type or Print in Black or Blue Ink

This is to certify that I, _____
Name of Owner

of the County of _____

and the State of Texas, owner of the following described motor vehicle, do make, constitute and appoint:

Type or Print Name

of the County of _____ and the State of _____, my true and lawful attorney,

for me and in my name, place and stead to sell, transfer, and assign or purchase and apply for the title on the motor vehicle described as follows:

Year	Make	Body Style	Model	License Plate Number
Vehicle Identification Number			Title / Document Number	

This completed and signed form grants my attorney full power and authority to do and perform all and every act necessary to transfer and assign the legal title to the motor vehicle described, or to purchase and apply for a title to anyone who may be designated by my attorney.

NOTE: This form must be properly completed before it is an acceptable document. The power of attorney cannot be granted to the selling or buying dealer, an employee of the dealer, or relative of the dealer, unless the vehicle is exempt from the odometer disclosure law (i.e., the year model is ten or more years old, the carrying capacity exceeds two tons, or the vehicle is not self-propelled). This form may be used in a dealer sale if a disinterested third party is appointed. A disinterested third party is defined as an individual with no relationship to the dealer or dealership.

If a Power of Attorney is used to apply for a certified copy of title, the person(s) signing must include a photocopy of their U.S. government issued photo identification (a state issued Driver License, a U.S. Government issued Identification Card, or a U.S. passport).

I further certify that the current odometer reading is _____ miles and to the best of
(No Tenths)

my knowledge the odometer reading is the **ACTUAL** mileage of the vehicle unless one of the following statements is checked:

1. The mileage stated is in **EXCESS** of its mechanical limits.
2. The odometer reading is **NOT** the actual mileage. **WARNING - ODOMETER DISCREPANCY**

Name of Owner

Signature of Owner

Address City State Zip Code

Date

WARNING: State Law provides that falsifying information on any required statement or application is a third-degree felony.