

| | | | | |
|---------------------|-------|------------|-----------------------------|-----------------------------------|
| Make | Model | Model Year | Vermont License or Permit # | Vermont Plate # (if applicable) |
| Serial Number (VIN) | | | | Last 4 digits of your SSN or FEIN |

The undersigned hereby certifies that:

- This motor vehicle was a gift. Therefore, there was NO payment in any form for this vehicle (including a cash payment, trade of any personal property, exchange of another vehicle, or assuming the donor's lien on the vehicle). **See additional information on the next page.**

| | | | |
|------------------------------------|----------------------|--------------------------|--------------|
| Name of Last Registered Owner(s) | | Donor's Signature | |
| The vehicle was gifted to me by my | Donor's Plate Number | State Last Registered in | Date of gift |

- The vehicle was registered to me in a jurisdiction that imposes a state sales or use tax on vehicles.

Attach proof that the vehicle was registered to you in a qualifying jurisdiction. Examples of proof of registration are:

- Out-of-state Title.
- Registration Certificate(s) that show the vehicle was registered in your name.
- Bill of sale from the dealer showing your name as buyer and the total tax paid.
- Letter from that state motor vehicle department verifying the vehicle was registered in your name.

NOTE: Alaska, Delaware, Montana, New Hampshire, and Oregon do not collect sales or use tax.

- The applicant has a permanent disability that involves the loss of the effective use of an arm, hand, leg, or foot to such an extent that altered controls are required to operate a motor vehicle safely, or the applicant has a permanent disability that requires the installation of a mechanical lifting device to enable the individual to enter and exit the vehicle.

NOTE: The application must include a statement of eligibility from an automotive dealer specifying that the vehicle has been adapted for your use or is equipped with a mechanical lifting device.

| | | | |
|--------------------------|----------------|-----------------------|------|
| Physician's Name | | Physician's Signature | |
| Licensed in the State of | License Number | Phone Number | Date |

- I am transferring the motor vehicle from an individual, corporation, association, co-partnership, company, or firm to a corporation, association, co-partnership, company, or firm controlled by me. I have a controlling interest of at least 80% of the business entity known as _____. I also certify that this transaction is exempt under section 351 of the United States Internal Revenue Code. I understand that this exemption does not apply to DBAs, mergers, buyouts, or purchases of companies or their assets, or any other similar transactions.

| | | |
|---|-------------------------------|--------------------|
| I hereby affirm, under penalty of perjury, that the information on this form is true to the best of my knowledge. This declaration was made under penalties of 23 VSA § 202, § 203, § 4110 & 32 VSA § 8910. | Signature of Applicant | Date Signed |
| | X | |

| | |
|------------------|----------------|
| Phone Number(s): | Email Address: |
|------------------|----------------|

Gift

You must provide the original title in the donor's name to qualify for the gift exemption if the vehicle was registered or titled in another jurisdiction/state. If the vehicle was not titleable in the previous jurisdiction, you must provide the original (or a certified copy) of the registration certificate in the donor's name.

If the donor is deceased, provide a copy of the death certificate. The Administrator or Executor must sign the application. The Administrator or Executor must attach court documentation showing that they were assigned as such (a copy of the will is unacceptable).

A motor vehicle may be exempt from taxation if it is a gift or inheritance as defined under 32 VSA §8911 (8).

To qualify for the exemption, the motor vehicle must be registered and/or titled in the name of the original donor and transferred as a gift to a

- Daughter / Daughter-in-Law
- Ex-Spouse
- Father / Father-in-Law
- Grandchild
- Grandparent
- Mother / Mother-in-Law
- Sibling
- Son / Son-in-Law
- Spouse
- Stepdaughter
- Stepfather
- Stepmother
- Stepsibling
- Stepson
- Trust established for the benefit of any such persons

If the transfer involves a divorce, provide a copy of a court document identifying the individuals and indicating the date of the final decree. The donor must have owned the vehicle on the date of the final decree. The transfer must occur within one (1) year after the date the divorce became final.

If the transfer involves a trust, submit copies of the trust documents with this form.

Sale or Trade-In of Vehicles under Gift Tax Exemption. The taxable cost of a vehicle, except a leased vehicle, is the taxable cost less the amount allowed as a trade-in. If the vehicle traded was received as a gift under the gift tax exemption guidelines, it does not need to have been registered by the purchaser of the new vehicle to qualify for the credit. Supporting documentation as stated previously is required to be included with the application for registration.

A transfer that involves payment of any kind does not qualify. If a "Gift Tax Exemption" claim is submitted with registration or title application that lists a lienholder, the exemption will be denied.

A refund request of the tax paid at the time of registration can be made within one year if proof of the eligibility for the gift tax exemption is obtained after the fact.

Tax paid in another state

Vehicle on which a state tax (Sales, Purchase & Use or Ad Valorem) has been paid in another state by the person applying for a title/registration in Vermont. If the tax paid in another state is less than the Vermont tax, the tax due shall be the difference. You will be required to submit proof of tax paid. A copy of the retail installment agreement is not acceptable.

Vehicle previously registered out-of-state

You may claim a tax credit for a vehicle registered to you in a jurisdiction that imposes a state sales or use tax on vehicles. You must provide proof that the vehicle was registered in a qualifying jurisdiction. Examples of proof of registration are:

- Out-of-state Title.
- Registration Certificate(s) that show the vehicle was registered in your name.
- Bill of sale from the dealer showing your name as buyer and the total tax paid.
- Letter from that state motor vehicle department verifying the vehicle was registered in your name.

Persons with disabilities

A vehicle equipped with altered controls or equipped with a mechanical lifting device and owned and operated or titled by a permanently disabled person. **NOTE:** you will be required to submit a statement of eligibility from the dealer/installer stating the device has been installed along with this form signed by a physician certifying that the condition is permanent and the device is required.

Controlling Interest

To claim a Purchase and Use Tax exemption for the transfer of a motor vehicle from an individual, corporation, association, co-partnership, company, or firm to a corporation, association, co-partnership, company, or firm controlled (control means that the transferor has a controlling interest of 80% or more in the business which is receiving the motor vehicle) by the transferor. This transaction must be exempt under 26 U.S. Code § 351 - Transfer to corporation controlled by transferor.