

Make	Model	Year (YYYY)	Donor Plate Number	State Last Registered In
Name of Last Registered Owner		Gifted To:	Date of gift:	Applicant's License #
Vehicle Identification Number (VIN)				

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.

**Both statements** below must apply to the motor vehicle described above:

1. This motor vehicle was gifted to me by my (check  relationship):

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Daughter / Daughter-in-Law | <input type="checkbox"/> Sibling          | <input type="checkbox"/> Stepsibling   |
| <input type="checkbox"/> Ex-Spouse <sup>i</sup>     | <input type="checkbox"/> Son / Son-in-Law | <input type="checkbox"/> Stepson   |
| <input type="checkbox"/> Father / Father-in-Law     | <input type="checkbox"/> Spouse           | <input type="checkbox"/> Trust established for the benefit of any such persons <sup>ii</sup> |
| <input type="checkbox"/> Grandchild                 | <input type="checkbox"/> Stepdaughter     |  |
| <input type="checkbox"/> Grandparent                | <input type="checkbox"/> Stepfather       |  |
| <input type="checkbox"/> Mother / Mother-in-Law     | <input type="checkbox"/> Stepmother       |  |

2. This motor vehicle was a gift. Therefore, there was **NO** payment in any form for this vehicle (includes a cash payment, trade of any personal property, exchange of another vehicle, or assuming the donor's lien on the vehicle).

If **both** conditions above apply, this vehicle is considered a gift. The donor **may not** use the gift vehicle as a tax credit against the purchase of any subsequent vehicles.

We, the undersigned, do hereby certify that the above statements are true and correct under the penalties of 32 VSA §8910 and 23 VSA §203.		
Signature of Applicant:	Date:	Applicant Phone Number:
Signature of Donor:	Date:	Donor Phone Number:
Applicant Email Address:	Donor Email Address:	

**SIGNATURE REQUIRED FROM BOTH THE DONOR AND THE RECIPIENT**

**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 not acceptable).**

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 Vermont or any other jurisdiction in the name of the original donor and transferred as a gift to a daughter, ex-party to a civil union, ex-spouse, father, grandchild, grandparent, mother in law, father in law, son in law, daughter in law, mother, party to a civil union, son, spouse, stepdaughter, stepfather, stepmother, stepson or a trust established for the benefit of any such persons, or subsequently transferred among such persons.

A transfer that involves a payment of any kind does not qualify.

If a "Gift Tax Exemption" claim is submitted with a registration or title and tax application that lists a lienholder, the exemption will be denied.

A motor vehicle registered and/or titled in Vermont or any other jurisdiction and transferred from an individual to, or in trust for the benefit of, a former spouse, mother in law, father in law, son in law, daughter in law or former party to a civil union is also exempt under 32 VSA §8911 (16).

**ALL** of the conditions outlined on this form must be met to qualify for a tax exemption. If not, tax is due at time of registration and/or title. The tax is computed by multiplying the NADA average trade-in value of the vehicle or the purchase price, whichever is greater (on the date of registration/title) by the current tax rate.

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

### **Sale or Trade In of Vehicles under Gift Tax Exemption**

**Trade-In to a Dealer:** 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.

If you need further information or assistance, please contact Registration/License Information at (802) 828-2000 or 888-99-VERMONT.

---

<sup>i</sup> If 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 final decree. The transfer must occur within one (1) year after the date the divorce became final.

<sup>ii</sup> If transfer involves a trust, submit copies of the trust documents with this form