14-317
(Rev.4-24/8)

Affidavit of Motor Vehicle Gift Transfer

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

PRINT FORM | CLEAR FIELDS

STATE OF TEXAS
COUNTY OF ______________________________

DO NOT SEND TO THE COMPTROLLER'S OFFICE.

A reproduced copy of the non-appearing party's notarized signature is acceptable.
Tax Code Section 152.101 provides a penalty to a person who signs a false statement.
An offense under this section is a felony of the third degree.

Vehicle Information

Year	Model	Make	Vehicle Identification Number (VIN)

To qualify for the gift tax, a motor vehicle must be received from one of the following eligible parties as defined by Tax Code Section 152.025(a).
Check applicable box:

- ☐ Parent/Stepparent, Father/Mother-in-Law or Foster Parent
- ☐ Child/Stepchild, Son/Daughter-in-Law or Foster Child
- ☐ Spouse *(Vehicle previously held as separate property; see Rule 3.80.)*
- ☐ Grandchild/Grandchild-in-law, Great Grandchild/ Great Grandchild-in-Law
- ☐ Sibling or Brother/Sister-in-Law
- ☐ Grandparent/Grandparent-in-Law or Great Grandparent/Great Grandparent-in-Law
- ☐ Guardian
- ☐ Decedent's estate *(inherited)*

To qualify for the gift tax, a motor vehicle must be received from or donated by one of the following eligible parties as defined by Tax Code Section 152.025(a).
Check applicable box:

- ☐ Qualified revocable trusts, as donor or recipient *[Subject to the Texas Trust Code (Subtitle B, Title 9, Property Code)]*
- ☐ Qualified nonprofit IRC Section 501(c)(3), as donor or recipient

Donor Certification

Name	
Mailing address	
City	State
ZIP code	Phone *(area code and number)*

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

SWORN TO and SUBSCRIBED before me on this the _________ day of ______________________________ A.D. _____________ .

SEAL or STAMP

sign here ______________________________
NOTARY PUBLIC FOR THE STATE OF ______________________
OR AUTHORIZED EMPLOYEE OF THE TAX ASSESSOR-COLLECTOR'S OFFICE

Donor Certification *(if multiple donors)*

Name	
Mailing address	
City	State
ZIP code	Phone *(area code and number)*

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

SWORN TO and SUBSCRIBED before me on this the _________ day of ______________________________ A.D. _____________ .

SEAL or STAMP

sign here ______________________________
NOTARY PUBLIC FOR THE STATE OF ______________________
OR AUTHORIZED EMPLOYEE OF THE TAX ASSESSOR-COLLECTOR'S OFFICE

Recipient Certification

Name	
Mailing address	
City	State
ZIP code	Phone *(area code and number)*

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

SWORN TO and SUBSCRIBED before me on this the _________ day of ______________________________ A.D. _____________ .

SEAL or STAMP

sign here ______________________________
NOTARY PUBLIC FOR THE STATE OF ______________________
OR AUTHORIZED EMPLOYEE OF THE TAX ASSESSOR-COLLECTOR'S OFFICE

Recipient Certification *(if multiple recipients)*

Name	
Mailing address	
City	State
ZIP code	Phone *(area code and number)*

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

SWORN TO and SUBSCRIBED before me on this the _________ day of ______________________________ A.D. _____________ .

SEAL or STAMP

sign here ______________________________
NOTARY PUBLIC FOR THE STATE OF ______________________
OR AUTHORIZED EMPLOYEE OF THE TAX ASSESSOR-COLLECTOR'S OFFICE

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

The purpose of this affidavit is to document the gift of a motor vehicle to an eligible recipient as required by Texas Tax Code Section 152.062, *Required Statements*.

What is a gift?

A gift is the transfer of a motor vehicle between eligible parties for no consideration. Consideration includes anything given as payment such as cash, the assumption of a lien or other debt, payment for providing services or labor, or an exchange of real or tangible personal property. A motor vehicle received as a gift from an eligible donor located out of state is subject to the $10 gift tax when the motor vehicle is brought into Texas.

Eligible Gift Transfers

To qualify for the $10 gift tax, a motor vehicle must be received from one of the following eligible parties:

- spouse (separate property only; vehicles held as community property are not subject to the gift tax);
- parent/stepparent, father/mother-in-law or foster parent;
- grandparent/grandparent-in-law or great grandparent/great grandparent-in-law;
- grandchild/grandchild-in-law or great grandchild/great grandchild-in-law;
- child/stepchild, son/daughter-in-law or foster child;
- sibling/brother-in-law/sister-in-law;
- guardian; or
- decedent's estate *(inherited/willed or through an Affidavit of Heirship for a Motor Vehicle)*.

To qualify for the $10 gift tax, a motor vehicle must be received from or donated by one of the following eligible parties:

- nonprofit service organization qualifying under Internal Revenue Code (IRC) Section 501(c)(3); or
- qualifying revocable trusts, described in Tax Code Section 152.025.

A motor vehicle transfer made without payment or consideration to an ineligible party is defined as a sale and subject to Standard Presumptive Value (SPV) procedures. See Texas Tax Code Section 152.0412, *Standard Presumptive Value; Use By Tax Assessor-Collector*, and Rule 3.79, *Standard Presumptive Value*. A motor vehicle excluded from SPV is subject to tax based on its appraised value, as provided by Rule 3.80, *Motor Vehicles Transferred as a Gift or for No Consideration*.

Who Must File

This affidavit must be submitted in person by either the donor, recipient or authorized agent, with valid photo identification, to the county tax assessor-collector (CTAC). An agent of the donor or recipient may file this affidavit in person, accompanied by a completed Power of Attorney form. If the vehicle is received as part of an inheritance, either the recipient or the person authorized to act on behalf of the estate (executor) must file the form in person with the CTAC with valid photo identification, along with any documents required by the Texas Department of Motor Vehicles (TxDMV) for titling purposes.

When and Where to File

This affidavit must be filed with the CTAC of the county in which the *Application for Texas Title and/or Registration* (Form 130-U) is submitted. This affidavit must be accompanied by any required application fee, supporting documents, registration fee (if applicable) and any motor vehicle tax due. **Do not send the affidavit to the Comptroller of Public Accounts.**

Documentation Required

To be valid, this affidavit must be properly completed and contain the signatures of all principal parties to the transaction, sworn to and subscribed in front of one of these individuals:

- a notary public of Texas or the equivalent from another state or jurisdiction; or
- a CTAC or an employee of the CTAC, pursuant to Government Code Section 602.002.

The party or parties whose signature is being acknowledged by the CTAC or an employee of the CTAC must do the following:

- be present and sign the affidavit in front of the CTAC or an employee of the CTAC;
- an online notary public who has been authorized by the Secretary of State to perform online notarization under Government Code, Chapter 406, Notary Public; Commissioner of Deeds, Subchapter C ,Online Notary Public; or
- have a signed power of attorney naming the authorized agent absent party or the signature of the absent party, notarized by a notary public of Texas or the equivalent from another state or jurisdiction. The absent party's notarized signature may be reproduced (scanned or printed) or faxed.

A motor vehicle title service may not file this affidavit.

If the gift transfer is the result of an inheritance, the executor should sign the gift affidavit as "donor." Either the recipient (heir) or the person authorized to act on behalf of the estate (executor) must file this affidavit in person with valid photo identification with the CTAC, along with any documents required by TxDMV for titling purposes (for example, letters testamentary, letters of administration or TxDMV Forms VTR-122, *Rights of Survivorship Ownership Agreement* or VTR-262, *Affidavit of Heirship for a Motor Vehicle*). If the transfer is completed using an *Affidavit of Heirship for a Motor Vehicle*, only one heir is required to sign this affidavit as donor. When there are multiple donors or recipients signing, additional copies of this form should be used to document signatures and notary acknowledgements.

Identification Required

The person filing this affidavit must present one of the forms of identification listed below to the CTAC at the time of filing. The identification provided must bear the name and photograph of the person filing the affidavit and must be unexpired.

The following forms of identification are acceptable:

- 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 U.S. Department of Homeland Security or the U.S. Citizenship and Immigration Services agency.

Questions

If you have questions or need more information, contact the Comptroller's office at 800-252-1382 or at www.comptroller.texas.gov/taxes. 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.comptroller.texas.gov.