

# Affidavit of Gift

For Department Use Only

## INSTRUCTIONS ON REVERSE SIDE OF FORM

Title Number: \_\_\_\_\_ VIN Number: \_\_\_\_\_

Make of Vehicle: \_\_\_\_\_ Model: \_\_\_\_\_ Year: \_\_\_\_\_

Transferor No. 1: \_\_\_\_\_ (please print) Transferee No. 1: \_\_\_\_\_ (please print)

Transferor No. 2: \_\_\_\_\_ (please print) Transferee No. 2: \_\_\_\_\_ (please print)

Is the transferee related to the transferor? Yes  No

Identify all the parties and relationship (for example: father/son; mother/daughter; uncle/nephew; friend/friend): \_\_\_\_\_

**WARNING:**  
**FALSIFICATION OF THIS AFFIDAVIT COULD RESULT IN CRIMINAL PROSECUTION AND THE  
REVOCAION OF YOUR DRIVING PRIVILEGES FOR A PERIOD OF ONE YEAR**

The undersigned transferor(s) hereby declare(s) under penalty of perjury that I/we have received nothing of value, either directly or indirectly, from the transferee(s) or any other individual or entity in consideration of the transfer of the above-described vehicle, including but not limited to money, property, services or the forgiveness or waiver of any debt, obligation or encumbrance and that all information provided herein is true and correct to the best of my/our information and belief.

Transferor No. 1: \_\_\_\_\_  
Transferor Signature (or Authorized Person for Corporation) PA DL/Photo ID # or Bus. ID# Date of Birth Date

Address: \_\_\_\_\_  
Street City State Zip Code

Transferor No. 2: \_\_\_\_\_  
Transferor Signature (or Authorized Person for Corporation) PA DL/Photo ID # Date of Birth Date

Address: \_\_\_\_\_  
Street City State Zip Code

The undersigned transferee(s) hereby declare(s) under penalty of perjury that I/we have given nothing of value, either directly or indirectly, to the transferor(s) or any other individual or entity in consideration for the transfer of the above-described vehicle, including but not limited to money, property, service or the forgiveness or waiver of any debt, obligation or encumbrance and that all information provided herein is true and correct to the best of my/our information and belief.

Transferee No. 1: \_\_\_\_\_  
Transferee Signature (or Authorized Person for Corporation) PA DL/Photo ID # Date of Birth Date

Address: \_\_\_\_\_  
Street City State Zip Code

Transferee No. 2: \_\_\_\_\_  
Transferee Signature (or Authorized Person for Corporation) PA DL/Photo ID # Date of Birth Date

Address: \_\_\_\_\_  
Street City State Zip Code

## INSTRUCTIONS

This form must be completed by all transferees and transferors and submitted with Form MV-1, MV-4ST or Applicant Summary Statement, for any transfer for which a gift exemption (Exemption 13) for purposes of Pennsylvania Sales and Use Tax is claimed. NOTE: Individuals should list their PA Driver's License (PA DL) or Photo ID# in the space provided. Businesses should list their Business ID# (Bus. ID) where indicated (i.e. E.I.N.).

**NOTE:** This exemption may be used for vehicles currently titled in Pennsylvania and for vehicles given as a "Gift" that are transferred on an out-of-state title. The donor of a vehicle purchased out-of-state that is to be given as a "Gift", must provide proof that sales tax was paid in a reciprocal state. The following items may be provided as proof that sales tax was paid in a reciprocal state:

1. An affidavit from the donor indicating sales tax was paid on the vehicle. The affidavit must contain the VIN of the vehicle being gifted and must be submitted with 1) a copy of the donor's cancelled check, and 2) either a photocopy of the bill of sale or a notarized affidavit from the previous dealership that indicates the amount of sales tax paid.
2. Written documentation from the previous title/registration jurisdiction.
3. Copy of the donor's out-of-state registration card (provided they are reciprocal with Pennsylvania). If sales tax is not printed on the registration card, verification from the previous title jurisdiction, indicating registration is not issued until sales tax is paid would be required.
4. The out-of-state certificate of title showing the amount of sales tax paid (provided they are reciprocal with Pennsylvania).
5. An affidavit from the out-of-state dealership indicating amount of sales tax paid.

If no proof that sales tax was paid is available, or the sales tax was paid in a non-reciprocal state, sales tax must be paid on the current fair market value of the vehicle.