

**AFFIDAVIT OF GIFT**

**For Department Use Only**  
Bureau of Motor Vehicles • 1101 South Front Street • Harrisburg, PA 17104)

**INSTRUCTIONS ON REVERSE SIDE OF FORM**

<b>A VEHICLE INFORMATION</b>		
Title Number		Vehicle Identification Number
Make of Vehicle	Model	Year
<b>B TRANSFEROR(S)</b>		
<p>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 knowledge and belief.  <b>WARNING:</b> Falsification of this affidavit could result in criminal prosecution and the revocation of your driving privileges for a period of one year.</p>		
<p>Is the transferee related to the transferor?    <input type="checkbox"/> Yes    <input type="checkbox"/> No          Identify all the parties and relationship (<i>for example: father/son; mother/daughter; uncle/nephew; friend/friend</i>):</p>		
Name of Transferor Number 1 (Please Print)		PA DL/Photo ID# or Bus. ID#
Date of Birth		
Address (Street, City, State, Zip Code)		
Signature of Transferor Number 1		Date
Name of Transferor Number 2 (Please Print)		PA DL/Photo ID# or Bus. ID#
Date of Birth		
Address (Street, City, State, Zip Code)		
Signature of Transferor Number 2		Date
<b>C TRANSFEREE(S)</b>		
<p>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 knowledge and belief.  <b>WARNING:</b> Falsification of this affidavit could result in criminal prosecution and the revocation of your driving privileges for a period of one year.</p>		
Name of Transferee Number 1 (Please Print)		PA DL/Photo ID# or Bus. ID#
Date of Birth		
Address (Street, City, State, Zip Code)		
Signature of Transferee Number 1		Date
Name of Transferee Number 2 (Please Print)		PA DL/Photo ID# or Bus. ID#
Date of Birth		
Address (Street, City, State, Zip Code)		
Signature of Transferee Number 2		Date

## DEFINITIONS

**GIFT:** A vehicle transferred without consideration or compensation. **NOTE:** This exemption may not be used if the “gift” is being given in exchange for goods, services, or monetary value.

**TRANSFEROR:** A person who transfers their ownership of a motor vehicle by sale, gift or any means other than by the creation of a security interest and any person who, as agent, signs an odometer disclosure statement for the transferor. (**NOTE:** This is the seller.)

**TRANSFeree:** A person to whom ownership of a motor vehicle is transferred, by purchase, gift or other means other than by the creation of a security interest, and any person who, as agent, signs an odometer disclosure statement for the transferee. (**NOTE:** This is the buyer.)

## 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 certificate of 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.