

# How to fill out VT-014 — Certification of Tax Exemption

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Vermont - written against VT-014 (06/26), issued under 32 V.S.A. s. 8911, declared under penalties of 23 V.S.A. s. 202, s. 203 and 32 V.S.A. s. 8910

/forms/vermont/vt014-certification-of-tax-exemption/

Four different tax exemptions on one sheet, and only one of them concerns a person handing over a car: the gift. The claim belongs to whoever is registering the vehicle, but the form takes the donor's signature, which makes this the one Vermont document where a seller signs somebody else's tax claim. It replaced three older forms - VT-013, VT-029 and VD-050 - in July 2022, so an old download is not just stale but a form number the department no longer recognises.

**This sheet is not the form.** Download the blank VT-014 from the Vermont Department of Motor Vehicles, Agency of Transportation at <https://dmv.vermont.gov/sites/dmv/files/documents/VT-014%20-%20Certification%20of%20Tax%20Exemption%20-%20Fillable.pdf> — always take the current revision from the agency rather than a copy. Print this and keep it beside you while you complete theirs.

## Every line, in the order you meet it

|   |       |                                                                     |                                                                                                                                                                                                                                                                                                                                               |
|---|-------|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | OTHER | <b>Make, Model, Model Year</b>                                      | The vehicle, described as the certificate describes it. Filled in by whoever is registering the car. <b>Watch out:</b> If this does not match the title application word for word, the two are treated as different vehicles and both come back.                                                                                              |
| 2 | OTHER | <b>Applicant's Vermont License or Permit #</b>                      | The recipient's credential number, and a plate number if they are moving an existing plate onto the car. <b>Watch out:</b> The plate box is a genuine offer, not a formality. Moving a plate across costs the transfer fee on the department's registration fee schedule and carries the unexpired registration time with it.                 |
| 3 | OTHER | <b>Serial Number (VIN)</b>                                          | Seventeen characters, tying the exemption claim to a specific vehicle. <b>Watch out:</b> Copy it from the title being assigned. A VIN that does not match the application is the fastest way to lose an exemption on a technicality.                                                                                                          |
| 4 | YOU   | <b>Name of Last Registered Owner(s)</b>                             | You, as the donor, named on somebody else's tax form. <b>Watch out:</b> Use the name exactly as it is printed on the registration or the title. The department is matching this against its own record of who owned the car.                                                                                                                  |
| 5 | YOU   | <b>Donor's Signature</b>                                            | Your signature, standing behind the certification that no payment of any kind passed. <b>Watch out:</b> Read the sentence above it before you sign. It rules out cash, a trade of personal property, an exchange of another vehicle and the recipient taking over your loan - and the last of those catches more people than the other three. |
| 6 | OTHER | <b>The vehicle was gifted to me by my ____</b>                      | The relationship in one word, from the department's published list. <b>Watch out:</b> Cousin, niece, nephew, friend and partner are not on the list. Neither is a person you married after the car was bought unless they are your spouse at the date of the gift.                                                                            |
| 7 | OTHER | <b>Donor's Plate Number, State Last Registered in, Date of gift</b> | Three boxes locating the gift in time and jurisdiction. <b>Watch out:</b> The date of gift should match the date on the assignment and the bill of sale. Where they differ the department reads the earliest one.                                                                                                                             |
| 8 | OTHER | <b>Signature of Applicant, and Date Signed</b>                      | The recipient's affirmation under penalty of perjury, with a phone number and email underneath. <b>Watch out:</b> This form travels with the VD-119 and the assigned title, not on its own. Posted separately it arrives at the department attached to nothing and does nothing.                                                              |

### What gets this one rejected

- Any payment at all. The form's own words rule out cash, a trade of personal property, the exchange of another vehicle and the recipient assuming the donor's lien.
- A gift claim submitted with a lienholder named on the registration or title application. The department's gifts page says the exemption will be denied in that case, flatly.
- A relationship that is not on the list. The exemption reaches a spouse or ex-spouse, parent or parent-in-law, child or child-in-law, sibling or stepsibling, step-parent or stepchild, grandparent or grandchild, and a trust established for the benefit of any of them.
- An ex-spouse claim without the court document. A divorce transfer needs a copy of a court document identifying the individuals and the date of the final decree, the donor must have owned the vehicle on that date, and the transfer has to happen within one year of it.
- A donor's signature missing on a gift claim. The recipient cannot certify the absence of payment on their own.
- A copy of a will used as proof of authority where the donor has died. The department says plainly that a copy of the will is unacceptable and wants court documentation appointing the administrator or executor.

☒ Amber is what you write   ☐ Grey is a block somebody else completes   The completed example follows overleaf.



# Certification of Tax Exemption

802.828.2000  
dmv.vermont.gov

|                                                      |                            |                           |                                                            |                                                         |
|------------------------------------------------------|----------------------------|---------------------------|------------------------------------------------------------|---------------------------------------------------------|
| 1<br>Make<br><i>FORD</i>                             | Model<br><i>Escape XLT</i> | Model Year<br><i>2012</i> | Applicant's Vermont License or Permit #<br><i>36105982</i> | Vermont Plate # (if applicable)                         |
| 2<br>Serial Number (VIN)<br><i>1FMCU9DG6CKA37152</i> |                            |                           |                                                            | Last 4 digits of Applicant's SSN or FEIN<br><i>4180</i> |

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.**

|                                                                      |                                       |                                                 |                                   |   |
|----------------------------------------------------------------------|---------------------------------------|-------------------------------------------------|-----------------------------------|---|
| 3<br>Name of Last Registered Owner(s)<br><i>Wentworth, Hester P.</i> |                                       | Donor's Signature<br><i>Hester P. Wentworth</i> |                                   | 4 |
| 5<br>The vehicle was gifted to me by my<br><i>mother</i>             | Donor's Plate Number<br><i>JLR930</i> | State Last Registered in<br><i>Vermont</i>      | Date of gift<br><i>08/10/2026</i> | 6 |

- ☐ 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, under the laws of the State of Vermont, that the information on this form is true and correct. This declaration was made under the penalties of 23 VSA § 202, § 203 & 32 VSA § 8910. | Signature of Applicant<br><i>X</i>        |  | Date Signed                                      |
|                                                                                                                                                                                                                                 | Phone Number(s):<br><i>(802) 555-0164</i> |  | Email Address:<br><i>a.wentworth@example.com</i> |