

# Letter of Gift

\_\_\_\_\_, 20\_\_\_\_

I, \_\_\_\_\_ **HEREBY GIVE MY** \_\_\_\_\_  
(Relationship)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Address)

**AS A GIFT**

**MY** \_\_\_\_\_  
(Year) (Make) (Model) (Serial Number)

**IT WAS PREVIOUSLY REGISTERED TO ME UNDER PLATE #** \_\_\_\_\_ **Odometer** \_\_\_\_\_

\_\_\_\_\_  
(Signature of Previous Owner)

\_\_\_\_\_  
(Address of Previous Owner)

\_\_\_\_\_  
(Signature of New Owner)

Note: This gift letter should be accompanied by a signed Transfer of Ownership Document from the Gifor.

## **SAFETY INSPECTION AND PST TAX REQUIREMENTS**

No COI and no PST when it is a gift to my:

- Spouse
- Son or Daughter
- Step-son or step-daughter
- Mother or father
- Step-mother or step-father

COI but no PST when it is a gift to my:

- Grandson or granddaughter
- Grandmother or grandfather
- Mother-in-law or father-in-law
- Daughter-in-law or son-in-law

COI and PST both required when it is a gift to by:

- Brother or sister
- Aunt or uncle
- Cousin