

# Lessee's Affidavit

Form 50-285

## Motor Vehicle Use Other Than Production of Income

Appraisal District Name

Tax Year

**GENERAL INFORMATION:** This affidavit is used in claiming property tax exemptions for motor vehicles leased for use other than production of income, pursuant to Tax Code Section 11.252.

**FILING INSTRUCTIONS:** This affidavit must be completed by the person leasing the vehicle. This document must then be submitted to and retained by the owner of the leased vehicle and made available to the appraisal district, on request for copying or inspection. **Do not file this document with the Texas Comptroller of Public Accounts.**

### SECTION 1: Leased Vehicle Data

Your lease agreement or title should provide you with the information about your leased automobile required by Section 1.

Vehicle Identification Number

Year

Make

Body Style

Model

Yes

No

Vehicle under 9,000 lbs\*

Lease Date

Owner Name and Address

Lessee's Name—Individual

Driver's License Number or Personal Identification Number<sup>†</sup>

Lessee's Name—Entity

Federal Identification Number<sup>^</sup>

### SECTION 2: Lessee Address

Address of Lessee

City

State

ZIP Code

County Name

### SECTION 3: Leased Vehicle Not at Address in Section 2

If the vehicle is usually located at an address other than the address you provided in Section 2, or if the address provided in Section 2 is a post office box or rural route, provide the physical address at which the vehicle is primarily located.

Vehicle Street Address

City

State

ZIP Code

County Name

### SECTION 4: Written, Unsworn Declaration by Person or Entity Leasing the Vehicle

A lessee or authorized representative of a lessee may use this form to certify by either under oath or by written, unsworn declaration that the vehicle is used primarily for activities that do not involve the production of income.

My name is \_\_\_\_\_, my date of birth is \_\_\_\_\_ and my

First name

Middle name

Last name

Birthdate

address is \_\_\_\_\_

Street

City

State

ZIP code

Country

I declare under penalty of perjury that the foregoing is true and correct.

Executed in \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

County, State of

Day

Month

Year

Declarant

\* If the empty weight of the leased vehicle exceeds 9,000 pounds, the vehicle does not qualify for this exemption.

<sup>^</sup> If the lessee is an entity described by Section 11.252(b), Tax Code, include the federal identification number if applicable.

<sup>†</sup> Social security number disclosure may be required for tax administration and identification. (42 U.S.C. §405(c)(2)(C)(i); Tax Code §11.43(f)). A driver's license number, personal identification number or social security number disclosed in an exemption application is confidential and not open to public inspection, except as authorized by Tax Code §11.48(b).

**SECTION 5: Notarization by Person or Entity Leasing the Vehicle**

**NOTICE REGARDING PENALTIES FOR MAKING OR FILING AN APPLICATION CONTAINING A FALSE STATEMENT: If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.**

I, \_\_\_\_\_, swear or affirm the following:  
 Printed Name of Lessee or Authorized Representative of Entity

1. that each fact contained in this application is true and correct;
2. that I will not hold the vehicle for the production of income; and
3. that the vehicle is used primarily for activities that do not involve the production of income.

**sign here** ➔

\_\_\_\_\_  
 Lessee or Authorized Representative of Entity Signature

**Subscribed and sworn** before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
 Notary Public, State of Texas

## Important Information

**GENERAL INFORMATION:** Tax Code Section 11.252 provides the owner of a leased vehicle exemption from taxation on the leased vehicle if:

- used primarily for non-income producing activities when 50 percent of more of the total mileage for a 12-month period was for non-income producing purpose;
- leased to the State of Texas or a political subdivision of the State of Texas; or
- leased to an organization that is exempt from federal income taxation under Section 501(a), Internal Revenue Code of 1986, as an organization described by Section 501(c)(3) of that code, and would be exempt from taxation if owned by the organization.

**FILING INSTRUCTIONS:** Before filing Form 50-286 Lessor's Exemption Application Motor Vehicles Leased for Use Other than Production of Income, the lessee or entity leasing the vehicle must complete this affidavit. The owner must retain this affidavit,

an electronic image or certified copy. The document must be made available to the appraisal district office, on request, for copying or inspection. **Do not file this document with the Texas Comptroller of Public Accounts.**

Tax Code section 11.252(d) allows the lessee or the authorized representative of a lessee to certify this affidavit by a written, unsworn declaration (use Section 4) or under oath (use Section 5).

**DEADLINE:** Form 50-286 Lessor's Exemption Application Motor Vehicles Leased for Use Other than Production of Income and supporting documentation must be filed beginning Jan. 1 and no later than April 30 of the year for which the exemption is requested.

**DUTY TO NOTIFY:** If this affidavit is not retained, the owner must render the vehicle for taxation and may not file an application for exemption under Section 11.252(a).