

# 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 tax 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

☐

Yes

☐

No

Make

Body Style

Model

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: 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

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

<sup>†</sup> If the property owner is a company or other legal entity (not an individual), the Federal Tax I.D. Number is to be provided. Disclosure of your social security number (SSN) may be required and is authorized by law for the purpose of tax administration and identification of any individual affected by applicable law. Authority: 42 U.S.C. § 405(c)(2)(C)(i); Tax Code Section 11.43(f). Except as authorized by Tax Code Section 11.48(b), a driver's license number, personal identification certificate number, or social security number provided in this application for an exemption filed with your county appraisal district is confidential and not open to public inspection under Tax Code Section 11.48(a).

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

# 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
- the motor vehicle is leased to an exempt organization described in Section 501(c)3 of Internal Revenue Code of 1986 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.**

**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).