



Claim for Sales Tax Exemption - Title/Registration

Motor Vehicle, All Terrain Vehicle (ATV), Vessel (Boat), or Snowmobile

This form may not be used to make tax exempt purchases. Use of this form is restricted to transactions processed by the Department of Motor Vehicles and its agents or county clerk offices.

Print clearly

New Owner				Previous Owner or Dealer			
Last name, first name, middle initial		Social security number or EIN		Last name, first name, middle initial			
Number and street address				Number and street address			
City	County	State	ZIP code	City	County	State	ZIP code
Vehicle Type: <input type="checkbox"/> Motor vehicle (includes trailers) <input type="checkbox"/> All terrain vehicle <input type="checkbox"/> Boat (length in feet) _____ ft. <input type="checkbox"/> Snowmobile							
Year 19	Make	Model		Vehicle or hull identification number			
Purchase price (Include cash, value of any goods you gave in trade, service rendered, and balance of any payments you may have assumed)						Date of purchase	
Purchaser's driver's license ID number:						State of issue	

If you claim a sales tax exemption on the above-listed motor vehicle, all terrain vehicle (ATV), boat, or snowmobile, check the appropriate box and fill in any necessary information. **Note:** Use Form DTF-802 to claim a sales tax exemption for gifts.

1a **Nonresident of New York State** (motor vehicles only) (check box I or II)

I Vehicle was not purchased in New York State. State or country where purchased _____.

II Vehicle was purchased in New York State. **If this box is checked, an exemption does not apply unless this vehicle was previously registered, by you, in another state. State where vehicle was previously registered _____.**

At the time of purchase I was not a resident of, and did not have a *place of abode** in, New York State. I was not engaged in any trade, business, employment, or profession in New York State in which this vehicle will be used.

- If you were previously a resident of New York State, enter dates..... From _____ to _____
- City and state where you voted the last three years
- At the time of purchase, were you absent from New York State for education, employment or military service? Yes No
- While a resident of another state, did you also own/rent living quarters in New York State? .. Yes No
- Date vehicle first used in New York State

1b **Nonresident of New York State** (ATVs, boats or snowmobiles)

At the time of purchase I was not a resident of, and did not have a *place of abode** in, New York State. I was not engaged in any trade, business, employment, or profession in New York State in which this vehicle will be used. **I did not take delivery of this vehicle in New York State.**

* Place of abode includes rooms provided by an educational institution and rooms or housing provided by the Armed Forces of the United States.

- 2** **Exempt Organization**
The new owner is an organization exempt from tax as described in Article 28, section 1116(a) of the Tax Law. (Attach copy of Form ST-119.1, Exempt Organization Certification, to this form. Local, state and federal governments are not required to attach Form ST-119.1.)
- 3** **Purchase By a Registered Vendor for Rental or Lease**
I am a registered New York State sales tax vendor. My *Certificate of Authority* number is _____.
This motor vehicle, ATV, boat, or snowmobile will be used exclusively for rental or lease to my customers. I will remit all taxes collected to the Tax Department. **If converted to other uses, tax will be paid at that time.**
- 4** **Leased or Rented Motor Vehicle, ATV, Boat, or Snowmobile**
No sales tax is to be paid at this time. Sales and use tax will be paid to the lessor, _____, whose *Certificate of Authority* number is _____ (Name of lessor)
- 5** **Settlement of Estate** (bequest or distribution)
This motor vehicle, ATV, boat, or snowmobile was acquired in the settlement of the estate of the previous owner. No tax is due. (This exemption does not apply to purchases from an estate.)
- 6** **Tractor, Trailer, or Semi-Trailer**
The motor vehicle is a tractor, trailer, or semi-trailer which is used or will be used in combination where the gross vehicle weight of such combination is in excess of 26,000 pounds.

Complete and sign the back.

7 **Interstate or Foreign Commerce** (motor vehicles and boats only)
 The vehicle or boat was delivered to the purchaser by the seller or common carrier at a point outside New York State, entered New York State while transporting persons or property for hire in interstate or foreign commerce, and will be used exclusively for that purpose. No tax is due. **If the vehicle or boat is used for any other purpose, it is agreed that any tax due will be paid.**

8 **Direct Payment Permit Holder**
 I certify that I have been issued a direct payment permit by the Department of Taxation and Finance, numbered **DP** – _____ (copy attached). Any tax due will be paid by me with my sales and use tax return.

9 **New York Sales Tax Paid to Seller**
 A copy of the bill of sale from the seller must be shown on request.
 Name of seller _____ Amount of tax paid to seller \$ _____
 Seller's Certificate of Authority No. (from invoice) _____ Purchase price \$ _____

10 **Individual Indian Exemption**
 I, the purchaser, hereby certify that I am an enrolled member of the exempt nation or tribe of _____, and I maintain a permanent residence on the qualified _____ reservation, and I am not making this purchase for resale.
 I am claiming exemption from sales tax on:
 A motor vehicle which is being registered to my address on the reservation
 An all terrain vehicle (ATV), boat, or snowmobile which was delivered to me on a qualified reservation

11 **Diplomatic Missions and Diplomatic Personnel Exemption**
 I certify that I have been issued a tax exemption or mission tax exemption card, numbered _____, authorized by the United States Department of State and I am authorized to make purchases exempt from state and local sales taxes to the extent indicated in the attached Form DTF-950, *Certificate of Sales Tax Exemption for Diplomatic Missions and Personnel, Single Purchase Certificate*. (Pictured exemption card must be shown on request.)

12 **Military Personnel** (motor vehicles only)
New York Resident Serving in the Armed Forces Stationed in Another State
 I purchased the vehicle outside New York State while on active duty in the military service of the United States. I have been on active duty continuously since I purchased the vehicle, and am still on active duty. From the time I purchased the vehicle to the present I have neither been stationed in nor had living quarters in New York State. I will not use the vehicle in New York State as long as I remain on active duty in the military service, except upon authorized absence from military duty. **Upon discharge, separation, or release from active duty, or upon my being stationed or quartered within the State of New York, I will immediately pay any use taxes due at that time.**
 State or foreign country where vehicle was purchased _____
 Present duty station (copy of duty orders must be shown on request) _____
 Present living quarters _____
(State if on post, otherwise give address.)

13 **Farm Vehicle**
 This vehicle is being registered with farm license plates under the Vehicle and Traffic Law.

14 **Other:** _____

Certification:
 I certify that this is a true statement made with the knowledge that a willfully false representation is a misdemeanor under section 1817(b) of the New York State Tax Law and section 210.45 of the Penal Law punishable by fines up to \$10,000 for an individual and \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of exemptions claimed or the accuracy of any information entered on this form.
 Signature of new owner _____ Date _____
(Sign name in full)

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 8, 18-A, 28, and 28-A of the Tax Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer sales and use tax liabilities under the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800.

For office use only						
City of delivery	Exemption denied _____ Tax Due _____	County of delivery	Tax rate _____ %	Office	Date	
City of storage/use	Jurisdiction	County of storage/use	Tax rate _____ %	Cashier's initials	Term no.	Possible audit <input type="checkbox"/>