



Statement of Transaction—Sale or Gift of Motor Vehicle, All Terrain Vehicle (ATV), Vessel (Boat), or Snowmobile

Use this form only if:

- you are required to pay New York State sales tax and you were not charged New York State sales tax by the seller; or
• you acquired the motor vehicle, ATV, boat, or snowmobile as a gift; or
• you acquired the vehicle from your spouse, parent, child, stepparent, or stepchild.

Do not use this form if:

- you claim an exemption other than a gift—use Form DTF-803;
• you are claiming credit for taxes paid to another state—use Form DTF-804;
• you are registering more than one vehicle for the same taxing jurisdiction—use Form DTF-805.

For Motor Vehicles, complete sections A, B, D, and E — For ATV's, Boats, or Snowmobiles, complete all sections on this side.

Please print

SECTION A: New Owner/Previous Owner Information

Form section A containing fields for New owner and Previous owner information, including last name, first name, M.I., address, city, state, ZIP code, county, and social security number or federal EIN.

SECTION B: Vehicle/Boat Information (Check one)

Form section B containing checkboxes for Motor vehicle, All terrain vehicle, Snowmobile, and Boat, along with fields for Year, Make, Model, and Vehicle or hull identification number.

SECTION C: Delivery/Storage/Use Information (Complete only for ATV's, boats, or snowmobiles)

Form section C containing fields for Point of delivery and Storage/use location in New York State, including city, county, and residence information.

SECTION D: Purchase or Gift Information (complete appropriate part)

Part I: Purchase

Form section D Part I containing numbered questions 1-5 regarding purchase date, relationship to seller, purchase price, tax rate, and sales tax due.

*Purchase price note: If the purchase price is lower than current market value as determined by the Tax Department, the seller must complete the back of this form in order for you to pay tax on the lower amount.

**Tax rate note: Motor vehicles - use rate in new owner's place of residence (If motor vehicle used for business, use rate in new owner's place of business.)

Part II: Gift (check appropriate box)

Form section D Part II containing checkboxes for Gift from a parent, child, stepparent, stepchild, or spouse, and Gift - I received this motor vehicle, ATV, boat or snowmobile as a gift.

SECTION E: 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.

Signature of new owner _____ Date _____

- Make check or money order payable to: Commissioner of Motor Vehicles or County Clerk
• Third-party checks are unacceptable
• Submit this form to your local Motor Vehicle Issuing Office

Table with 4 columns: Date, Initials, Office, Fair market value; and 4 columns: Audit, Tax rate, Tax paid, Term no.

Affidavit of Sale or Gift of a Motor Vehicle, ATV, Vessel (Boat), or Snowmobile

Seller/Donor

This affidavit must be completed by Seller/Donor if:

- the selling price of the motor vehicle, ATV, boat, or snowmobile was below fair market value (except sales of a motor vehicle to your parent, child, stepchild, stepparent, or spouse); or
- the motor vehicle was a gift to persons other than your parent, child, stepchild, stepparent, or spouse; or
- the ATV, boat, or snowmobile was a gift (regardless of relationship).

(Please print and answer all questions.)

Affidavit of (check one): <input type="checkbox"/> Sale <input type="checkbox"/> Gift	
Seller/donor	Purchaser/recipient
Last name, first, M.I.	
Number and street address	
City	State
ZIP code	County

Vehicle type (check one): Motor vehicle (includes trailers) ATV Boat Snowmobile

Year	Make	Model	Description of vehicle
19			Vehicle or hull identification number

Condition of vehicle (check one): Good Fair Poor Mileage (hours if boat or snowmobile): _____

1. a. Date vehicle was sold/given _____ / _____ / _____
 b. Place of delivery _____
2. Relationship of buyer/recipient (if none, enter "none"). _____
3. Did purchaser/recipient:

	Yes	No
a. perform any service for you as a condition for the vehicle sold/given?	<input type="checkbox"/>	<input type="checkbox"/>
(If Yes, enter the value of the service \$ _____ and explain below.)		
b. assume any debt you owed on this vehicle?	<input type="checkbox"/>	<input type="checkbox"/>
(If Yes, enter the amount \$ _____ and explain below.)		
c. trade/swap a vehicle or other property for this vehicle?	<input type="checkbox"/>	<input type="checkbox"/>
(If Yes, enter value of property traded/swapped \$ _____ and explain below.)		
4. Total selling price. Include cash, plus all amounts entered on lines 3a, 3b, or 3c. \$ _____
5. Complete only if a corporation or business is the seller/donor.

	Yes	No
a. Was or is the purchaser/recipient an employee, officer, or stockholder of the company/corporation?	<input type="checkbox"/>	<input type="checkbox"/>
(If Yes, explain below.)		
b. Was the transaction part of any terms of employment, employment contract or termination agreement?	<input type="checkbox"/>	<input type="checkbox"/>
(If Yes, explain below.)		

Explanation (Use this space if you answered Yes to any question in 3 or 5 above.):

Note: Under Article 26-A of the Tax Law, a gift tax return must be filed for gifts totaling in excess of \$10,000 per calendar year to any individual.

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.
 Signature of Seller/Donor _____ (Sign name in full) Date _____

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.