



Claim for Sales and Use Tax Exemption - Title/Registration Motor Vehicle, Trailer, 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 <input type="checkbox"/> Trailer <input type="checkbox"/> All-terrain vehicle <input type="checkbox"/> Boat (length in feet) _____ ft. <input type="checkbox"/> Snowmobile | | | | | | | |
| Year | Make | Model | | Identification number | | | |
| Purchase price (include cash, the value of any goods or services you gave in trade, and any balance of seller's payments you may have assumed) | | | | | | \$ _____ | Date of purchase |
| Purchaser's driver's license ID number: | | | | State of issue | | | |

If you claim a sales or compensating use tax exemption on the above-listed motor vehicle, trailer, 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 or use tax exemption for gifts.

- 1a** **Nonresident of New York State** (motor vehicles, or trailers, or boats purchased on or after March 1, 2001, only) *(Check box I or II.)*
 At the time of purchase I was not a resident of, and did not have a *place of abode** in, New York State; and, I was not engaged in any trade, business, employment, or profession in New York State.
- I Motor vehicle/trailer/boat was not purchased in New York State. State or country where purchased _____.
- II Motor vehicle/trailer/boat was purchased in New York State. **If this box is checked, no exemption applies unless this motor vehicle/trailer/boat was previously registered, by you, in another state prior to being registered in New York.**
 State where motor vehicle/trailer/boat was previously registered _____.
- 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 motor vehicle/trailer/boat was first used in New York State

- 1b** **Nonresident of New York State** (ATVs or snowmobiles, or boats purchased prior to March 1, 2001)
 I took delivery of the ATV, snowmobile, or boat outside of New York State; and 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.

*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, trailer, 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, trailer, 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, trailer, 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.

DTF-803 (3/01)

- 7** **Interstate or foreign commerce** (motor vehicles, trailers, and boats only)
 The motor vehicle, trailer, 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 motor vehicle, trailer, 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). I will pay any tax due with my sales and use tax return.
- 9** **New York sales and use 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:
 motor vehicle, trailer, or boat which is being registered to my address on the reservation.
 an all-terrain vehicle (ATV) or snowmobile which was delivered to me on a qualified reservation.
- 11** **Diplomatic missions and diplomatic personnel exemption** (boats, ATVs, or snowmobiles only)
 I certify that the U.S. Department of State issued to me a valid tax exemption or mission tax exemption card, numbered _____, that such card is currently valid and in full force and effect, and that 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 production and commercial horse boarding operation**
 The motor vehicle, trailer, all-terrain vehicle, boat, or snowmobile will be used predominately either in farm production or in a commercial horse boarding operation, or in both. **Please check type of plate registration:**
 Farming Commercial Vehicle not required to be registered (explain) _____
 Agriculture Passenger _____
 Other (explain) _____
- 14** **Qualified Empire Zone Enterprise (QEZE)**
 The purchaser is a Qualified Empire Zone Enterprise (QEZE) and will use the motor vehicle, trailer, ATV, boat, or snowmobile in the empire zone(s) in which the QEZE has qualified for benefits, and at least 50% of the vehicle's use will be exclusively within that zone, or at least 50% of the vehicle's use will be in activities originating or terminating in that zone, or both. The purchaser's Qualified Empire Zone Enterprise (QEZE) ID number issued by the New York State Tax Department is _____.
- 15** **Other exemption** (explain) _____

Certification:

I certify that the statements and the information set forth on this document are true and correct. I make these statements, provide this information and sign my name with the knowledge that willfully making and signing a document containing false or incorrect matters or willfully issuing a false or fraudulent document with intent to evade tax is a misdemeanor under section 1817(b) or (m) of the Tax Law and section 210.45 of the Penal Law punishable by fines up to \$10,000 for an individual or \$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, 28, and 28-A of the Tax Law; and 42 USC 405(c)(2)(C)(i). The Tax Department uses this information primarily to determine and administer sales and use taxes or liabilities under the Tax Law, and for any other purpose authorized by law. Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law. This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

For office use only

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|---------------------|-----------------------------------------|-----------------------|------------------|--------------------|-----------------------------------------|
| 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"/> |