

Department of Taxation and Finance

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

Instructions

The new owner's social security number, taxpayer identification number (TIN), or federal employer identification number (EIN) is required.

Use this form when sales tax was not collected at the time of purchase or when the vehicle was received as a gift. If the donor/seller is not required to complete Section 6, the new owner must have a copy of the bill of sale signed by the seller.

The seller or donor must complete Section 6 if:

- the motor vehicle is a gift or is sold below fair market value to a person other than a spouse, parent, child, stepparent, or stepchild
- the trailer, ATV, boat, boat/trailer combination, or snowmobile is a gift, or is sold below fair market value

If for any reason you must obtain a registration or title before you can establish the amount of tax due based on the less than fair market value purchase price, you may obtain tax clearance by paying the tax due based on the fair market value as established by the Tax Department. If this results in an overpayment, you may apply to the Tax Department for a refund or credit of the amount overpaid.

Note:

- If you are claiming an exemption other than a gift, use Form DTF-803 instead.
- · If you are claiming credit for taxes paid to another state, use Form DTF-804 instead.
- If you are registering more than one motor vehicle for the same taxing jurisdiction, use Form DTF-805 instead.

Section 1 -	- Vehicle	informatio	on												
Type of vehicle (ma	ark one box)														
Motor vehicle	e	Trailer	Boat/Trailer co	ombination		ATV		Snowmo	bile	Boat	(length in feet):ft.				
Year	Make			Model					Vehicle or hu	ull identifica	tion number				
Boats and boat/trai	iler combinations	only – enter traile	r information belov	N											
Year	Model Vehicle ide					Vehicle iden	entification number								
Delivery location (c	complete only for an	ATV or snowmobile)													
City		Cour	nty												
Storage/use locati	on (complete only t	for an ATV or snowm	obile)							0 ((0))					
City County					Do you have a residence in this coursee Tax rate note in Section 5)					nty? (If Yes, Yes No					
Section 2 -	- New ow	ner inforn	nation												
Last name, first na	me, middle initial	or business name	9						5	Social secur	ity number/TIN/EIN				
Number and street	address			City, state, and	ZIP code				(County					
Business address	(if commercial vehic	cle) (number and stre	et)				С	ity, state	e, and ZIP co	de					
Section 3 -	- Previou	s owner ir	nformation	1											
Last name, first na	me, middle initial	or business name	9							EIN (if appl	icable)				
Number and street address C				City, state, and	City, state, and ZIP code					County					
Section 4 -	- Transac	tion infor	mation												
Date of transaction / / / mm dd yy	ction Rela		wner to previous of Spouse	wner <i>(mark one b</i> Parent	oox) Child	Steppa	rent		Stepchild	Othe	er (describe):				
Gift of a m Purchase of Gift of a tra Purchase of Purchase of Purchase of Gift of a tra	of a motor vehi ailer, ATV, boat of a trailer, ATV chase of a mot	a person other to the street at below fair or snowmobile by, boat, boat/trail	than spouse, pa market value by (donor must com ler combination, buse, parent, chi	y a person oth plete Section 6) or snowmobil	ner than s	pouse, pare w fair marke	nt, ch	ild, ster	oparent, or	stepchild.	(seller must complete Section 6)				
For office use	only]				
Date	Initials	Office	Fair market value	Audit	Та	x Rate	Тах р	aid	Term no.						

	on 5 – Purchase information							_			
a An	nase price				Valu	е					
	· · · · · · · · · · · · · · · · · · ·	1a						_			
		1b									
	lue of property given, traded, or swapped, or services performed instead of cash payment										
	ırchase price (total of lines 1a, 1b, and 1c)							\$	2.000	C (1)	
	s and boat/trailer combinations: For purchases or uses on or after June 1, 2015	, ta	x on	іу ар	piies	to th	e tirs	st \$230),000 C	of the	
	hase price. Do not enter more than \$230,000 on line 1d.										
	this transaction the purchase or gift of a motor vehicle			, ,		N.I	, ,,		<i>('</i> 0)		
	m your spouse, parent, child, stepparent, or stepchild? Yes (enter 0 on line 4;					,		nue to	line 3)		
	ate* (enter as a decimal)							Φ.			
	s tax due (multiply line 1d by line 3)	•••••					4	\$			
s is the	amount on line 1d lower than fair market value?		.\		N 1 / A	(O-1	6 1-			000	
* Toy rote	Yes (seller/donor must complete Section 6) No (sign certification be					•			more th		
	e note: For a motor vehicle, trailer, boat, or boat/trailer combination use the tax rate of the new over counties in the state, use the rate in effect in the place where the motor vehicle, trailer, boat, or be										
If the ne	ew owner is a business, use the tax rate of the place of business. If the business has locations in	two	or m	ore co	untie	s in th	e stat	e, use	the rate	in effec	t in
	the where the motor vehicle, trailer, or boat will be principally used or garaged. For an ATV or snow	/mol	bile, ι	use th	e high	ner rat	e of w	here th	ne new o	owner to	ook
	, or where the vehicle is stored or used if new owner has a residence in storage/use locality.										
	chaser certification — I certify that the above statements are true and com										
	lowledge that willfully issuing a false or fraudulent statement with the intent to evac										
sectio	n 1817(b), and Penal Law section 210.45, punishable by a fine up to \$10,000 for a	an ir	ndivi	dual	and	\$20,0	000 f	or a co	orporat	ion.	
Signati	ure				Da	ite					
If this	form is submitted by someone other than the new owner/lessee, provide the follow	vinc	a:								
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	on 6 – Affidavit of sale or gift of a motor vehicle, trailer, A	TV	, ve	esse	el (k	oat	:), o	r sn	owm	obile	
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