

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

**Use this form only if:**

- you are required to pay New York State or local sales or compensating use tax and the seller did not collect tax from you; or
- you acquired the motor vehicle, trailer, ATV, boat, or snowmobile as a gift; or
- you acquired the motor 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 motor vehicle for the same taxing jurisdiction —use Form DTF-805.

**For a motor vehicle or trailer, or a boat purchased on or after March 1, 2001, complete sections A, B, D, and E — For a boat purchased prior to March 1, 2001, an ATV, or a snowmobile, complete all sections on this side.**

**Please print**

Section A: New owner				Previous owner			
Last name, first name, middle initial				Last name, first name, middle initial			
Number and street address				Number and street address			
City	State	ZIP code		City	State	ZIP code	
County	Social security number or federal EIN			County			
Business address of new owner (if commercial vehicle) (street, city, state, ZIP code, county)							

**Section B: Check the appropriate box and complete all information**

Motor vehicle  
  Trailer  
  All-terrain vehicle  
  Snowmobile  
  Boat (length in feet): \_\_\_\_\_ ft.

Year	Make	Model	Identification number
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**Section C: Delivery/storage/use information (complete only for an ATV or snowmobile, or a boat purchased prior to March 1, 2001)**

Point of delivery in New York State		Storage/use location in New York State		Do you have a residence in the county of storage/use? <input type="checkbox"/> Yes <input type="checkbox"/> No
City	County	City	County	

**Section D: Purchase or gift information (complete appropriate part)**

**Part I: Purchase**

1. Date of purchase ..... / /

2. If you checked the *Motor Vehicle* box above, was the **motor vehicle** purchased from your parent, child, stepparent, stepchild, or spouse? .....  Yes .....  No  
 If Yes, enter "0" on line 5 and complete Section E. (enter relationship to seller)

3. Total purchase price\* (include cash payment, balance of any payments you may have assumed, and the value of any property given, or services performed, in trade) ..... \$

4. Tax rate\*\* (enter as a decimal; for example, 8¼% is .0825) ..... X

5. Sales/use tax due (multiply line 3 by line 4) **Important:** At the time of payment you will receive a receipt showing the amount of tax paid. Keep this receipt for your records. .... \$

**\*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. If for any reason you must obtain a registration or title before you can establish the amount of tax due, you may obtain tax clearance by paying the tax due based on the 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.

**\*\*Tax rate note:** Motor vehicle or trailer, or boat purchased on or after March 1, 2001 - use rate in owner's place of residence (if motor vehicle/trailer/boat used for business, use rate in new owner's place of business).

- A boat purchased prior to March 1, 2001, or any ATV or snowmobile - use higher of rate:
- where new owner took delivery or
  - where stored or used if new owner has a residence in storage/use locality.

**Part II: Gift (check appropriate box)**

- Gift from a parent, child, stepparent, stepchild, or spouse** - I received this motor vehicle as a gift from my (check one - you may be asked to supply proof of relationship):  parent    child    stepparent    stepchild    spouse
- Gift** - I received this motor vehicle, trailer, ATV, boat, or snowmobile as a gift. I did not make any payment to the previous owner (donor) or obtain it in trade or in exchange for performing services. I did not assume any balance of payments due. (If these conditions are not met, you are liable for sales or use tax. Complete *Part I* above.) **If you check this box, the previous owner (donor) must complete the affidavit on the back of this form.**

**Section E: Certification**

I certify that the above statements are true and complete; and I make these statements with the knowledge that willfully issuing a false or fraudulent statement with the intent to evade tax is a misdemeanor under section 1817(b) of the Tax Law and section 210.45 of the Penal Law punishable by a fine up to \$10,000 for an individual and \$20,000 for a corporation.

Signature of new owner \_\_\_\_\_ Date \_\_\_\_\_  
(Sign name in full)

- **This is a tax return – the new owner's social security number or federal EIN is required.**
- **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**

<i>For office use only</i>			
Date	Initials	Office	Fair market value
Audit	Tax rate	Tax paid	Term no.
	<input type="checkbox"/>	%	

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

**Seller/donor**

**This affidavit must be completed by seller/donor if:**

- the selling price of the motor vehicle, trailer, ATV, boat, or snowmobile was below fair market value (excluding sales of a motor vehicle to your parent, child, stepchild, stepparent, or spouse); or
- the motor vehicle was a gift to a person other than your parent, child, stepchild, stepparent, or spouse; or
- the trailer, 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/gift donor		Purchaser/recipient
Last name, first name, middle initial		Last name, first name, middle initial
Number and street address		Number and street address
City	State	ZIP code
County		

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

Year	Make	Model	Identification number
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Condition of vehicle/boat (check one):  Good  Fair  Poor  Mileage (hours if boat or snowmobile): \_\_\_\_\_

1. a. Date vehicle/boat was sold/given \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 b. Place of delivery \_\_\_\_\_
2. Relationship of purchaser/recipient (if none, enter **none**) \_\_\_\_\_
3. Did purchaser/recipient:
 

	Yes	No
a. perform any service for you as a condition for the vehicle/boat sold or 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/boat? .....	<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/boat? .....	<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.):  
 \_\_\_\_\_  
 \_\_\_\_\_

**Certification:**  
 I certify that the above statements are true and complete; and I make these statements with the knowledge that willfully issuing a false or fraudulent statement with the intent to evade tax is a misdemeanor under section 1817(b) of the Tax Law and section 210.45 of the Penal Law punishable by a fine up to \$10,000 for an individual and \$20,000 for a corporation.  
 Signature of seller/donor \_\_\_\_\_ 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-XXXX. From areas outside the U.S. and outside Canada, call (518) 485-XXXX.