



# Claim for Sales and Use Tax Exemption - Title/Registration **DTF-803** Motor Vehicle, Trailer, All-Terrain Vehicle (ATV), Vessel (Boat), or Snowmobile

- Use this form for transactions processed by the Department of Motor Vehicles (DMV) and its agents or county clerk offices **only**.
- Misuse of this exemption claim may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due.

**Note:** If you are:

- claiming an exemption for a gift, use Form DTF-802, *Statement of Transaction – Sale or Gift of Motor Vehicle, Trailer, All-Terrain Vehicle (ATV), Vessel (Boat), or Snowmobile*
- claiming credit for taxes paid to another state, use Form DTF-804, *Statement of Transaction – Claim for Credit of Sales Tax Paid to Another State*
- registering or claiming an exemption for more than one motor vehicle, use Form DTF-805, *Schedule of Multiple Transactions – Casual Sale of Motor Vehicle*

Print or type clearly

### Section 1 – Vehicle information

Type of vehicle ( <i>mark one box</i> )				
<input type="checkbox"/> Motor Vehicle	<input type="checkbox"/> Trailer	<input type="checkbox"/> Boat ( <i>length in feet</i> ): _____ ft.	<input type="checkbox"/> ATV	<input type="checkbox"/> Snowmobile
Year	Make	Model	Identification number	
Purchase price ( <i>include cash, the value of any goods or services you gave in trade, and any balance of seller's payments you may have assumed</i> ) ..... \$ _____				Date of purchase / /

### Section 2 – New owner/lessee information

Last name, first name, middle initial or business name		Social security number/TIN/EIN
Number and street address	City, state, and ZIP code	County

### Section 3 – Previous owner/dealer information

Last name, first name, middle initial or business name		
Number and street address	City, state, and ZIP code	County

### Section 4 – Exemption you are claiming

To claim a sales and use tax exemption on the vehicle listed in *Section 1 – Vehicle information*, mark an **X** in the appropriate box below and supply any additional information requested. **You must sign Section 5 – Certification, and present this completed form (including any additional required information) to the motor vehicle issuing office when registering the vehicle.**

- Nonresident of New York State (NYS)** (purchases of motor vehicles, trailers, or boats only) — At the time of purchase the purchaser was **not** a resident of NYS, did **not** have a place of abode in NYS, **and was not** engaged in any trade business, employment, or profession in NYS. See Publication 750, *A Guide to Sales Tax in New York State*, for more information on what is considered a place of abode.  
(*Mark an X in one of the boxes below; go to line 3 and enter required additional information.*)
  - Motor vehicle, trailer, or boat was not purchased in NYS.  
If marked, enter the location where the motor vehicle, trailer, or boat was purchased: \_\_\_\_\_
  - Motor vehicle, trailer, or boat was purchased in NYS, but previously registered by the purchaser in another state prior to registering it in NYS.  
If marked, enter the state where the motor vehicle, trailer, or boat was previously registered: \_\_\_\_\_
- Nonresident of NYS** (purchase of ATVs or snowmobiles only) — The ATV or snowmobile was delivered to the purchaser outside of NYS. At the time of purchase the purchaser was **not** a resident of NYS, did **not** have a place of abode in NYS, **and was not** engaged in any trade, business, employment, or profession in NYS. (*Go to line 3 and enter required additional information.*)
- Required additional information** (*You must provide the information requested below if you marked a box in either line 1 or 2 above.*)
  - Were you ever a resident of NYS? .....  Yes  No  
If Yes, enter dates of residency: from \_\_\_\_ / \_\_\_\_ / \_\_\_\_ to \_\_\_\_ / \_\_\_\_ / \_\_\_\_
  - At the time of purchase, were you absent from NYS for education, employment, or military service? .....  Yes  No
  - While a resident of another state, did you own/rent living quarters in NYS? .....  Yes  No
  - Date the purchased motor vehicle, trailer, boat, ATV, or snowmobile was first used in NYS: \_\_\_\_ / \_\_\_\_ / \_\_\_\_
- Exempt organization** — The purchaser is an organization exempt from tax as provided in Tax Law Article 28, section 1116(a). (*Attach copy of Form ST-119, Exempt Organization Certificate. Local, state, and federal governments are not required to attach Form ST-119.*)

**Complete and sign the back.**

- 5  **Registered vendor for rental or lease** — The purchaser is registered as a NYS sales tax vendor, and the motor vehicle, trailer, boat, ATV, or snowmobile will be used **exclusively** by the purchaser for rental or lease to customers.  
Enter the purchaser's *Certificate of Authority* number: \_\_\_\_\_
- 6  **Leased or rented vehicle** — Sales and use tax will be paid to lessor.  
Lessor's name and address: \_\_\_\_\_ Term of Lease: \_\_\_\_\_
- 7  **Settlement of estate** — The motor vehicle, trailer, boat, ATV, or snowmobile was acquired in the settlement of the estate of the previous owner, but was not purchased from the estate.
- 8  **Tractor, trailer, or semi-trailer** — The motor vehicle is a tractor, trailer, or semi trailer which is or will be used in combination where the gross vehicle weight of the combination exceeds 26,000 pounds.
- 9  **Direct payment permit holder** — The purchaser has a direct payment permit issued by the Department of Taxation and Finance, and any tax due will be paid with the purchaser's sales and use tax return.  
Enter the direct payment permit number and attach a copy of the permit: **DP** —
- 10  **New York sales and use tax paid to seller** — The tax must be paid on the seller's sales and use tax return. The buyer must attach a copy of the bill of sale indicating tax paid. Complete the following:  
Name of seller: \_\_\_\_\_  
Purchase price: \_\_\_\_\_ Amount of tax paid: \_\_\_\_\_
- 11  **Individual Indian exemption** — The purchaser must be an enrolled member of an exempt nation or tribe and must maintain a permanent residence on the reservation. The purchase must not be for resale. The motor vehicle, trailer, or boat must be registered to an address located on the reservation. If the purchase is an ATV or snowmobile, the vehicle must have been delivered to you on the reservation. Complete the following:  
Name of exempt nation or tribe: \_\_\_\_\_  
Name of qualified reservation: \_\_\_\_\_
- 12  **Military personnel** (for motor vehicles only): **New York resident serving in the armed forces stationed in another state**  
The vehicle was purchased outside New York State while on active duty in the military service of the United States. The purchaser has been on active duty continuously since the vehicle was purchased, and is still on active duty. From the time the vehicle was purchased to the present the purchaser has neither been stationed in nor had living quarters in New York State. The purchaser will not use the vehicle in New York State as long as they 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 being stationed or quartered within New York State, the purchaser will immediately pay any use taxes due at that time.**  
State or foreign country where vehicle was purchased: \_\_\_\_\_  
Present duty station: \_\_\_\_\_  
Present living quarters: \_\_\_\_\_
- 13  **Farm production and commercial horse boarding operation** — The motor vehicle, trailer, boat, ATV, or snowmobile will be used predominantly either in farm production or in a commercial horse boarding operation, or in both. Mark an **X** in the appropriate box to indicate the type of plate registration.  
 Farming                       Commercial                       Registration not required (*provide reason*) \_\_\_\_\_  
 Agriculture                       Passenger
- 14  **Other exemption** (explain) \_\_\_\_\_

**Section 5 — Certification**

I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that the **Department of Motor Vehicles or county clerk is agent for, and acts on behalf of, New York State and any locality with respect to any state or local sales or use tax the Department of Motor Vehicles or county clerk is required to collect from me; that as agent they are required to collect such taxes from me unless I properly furnish this certificate; and that this certificate will be made available to the Tax Department.** I also understand that the Tax Department is authorized to investigate the validity of tax exemptions claimed and the accuracy of any information entered on this document.

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

Print name of new owner \_\_\_\_\_ Title (if business) \_\_\_\_\_

**Privacy notification** — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i). This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose. Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes 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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

<b>For office use only</b>		
Office		Date
Cashier's initials	Term no.	Possible audit <input type="checkbox"/>