



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. Fields include Last name, first name, middle initial; Number and street address; City, State, ZIP code; County; Social security number or federal EIN; Business address of new owner (if commercial vehicle).

Section B: Check the appropriate box and complete all information

Motor vehicle, Trailer, All-terrain vehicle, Snowmobile, Boat (length in feet). Fields include Year, Make, Model, Identification number.

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 (City, County); Storage/use location in New York State (City, County); Do you have a residence in the county of storage/use? (Yes/No)

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?; 3. Total purchase price; 4. Tax rate; 5. Sales/use 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 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.

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 (Sign name in full) Date

- 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

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

# 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	City	State	ZIP code
County			County		

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

Year	Make	Model	Identification number

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? ..... (If Yes, enter the value of the service \$ _____ and explain below.)	<input type="checkbox"/>	<input type="checkbox"/>
b. assume any debt you owed on this vehicle/boat? ..... (If Yes, enter the amount \$ _____ and explain below.)	<input type="checkbox"/>	<input type="checkbox"/>
c. trade/swap a vehicle or other property for this vehicle/boat? ..... (If Yes, enter value of property traded/swapped \$ _____ and explain below.)	<input type="checkbox"/>	<input type="checkbox"/>
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? ..... (If Yes, explain below.)	<input type="checkbox"/>	<input type="checkbox"/>
b. Was the transaction part of any terms of employment, employment contract, or termination agreement? ..... (If Yes, explain below.)	<input type="checkbox"/>	<input type="checkbox"/>

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 \_\_\_\_\_ (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, 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.