



Certificate of Nonresidency of New York State and/or Local Taxing Jurisdiction

(for use in purchasing a motor vehicle (including trailers) or vessel only)

This certificate is not valid, and should not be accepted from the purchaser, unless all entries have been completed.

Description of vehicle/vessel	Year	Make	Model	Type	Vehicle or hull identification number	
Name of purchaser				Driver's license ID number		State of issue
New York State local address (if any)	Street		City	State	ZIP code	
Permanent address (if different from above)	Street		City	State	ZIP code	
Business address (must be completed if vehicle will be used in any employment, trade business, or profession)	Street		City	State	ZIP code	

The following sales tax exemption is claimed on the purchase of the above motor vehicle or vessel (*check one*):

1. This purchase is exempt from both the New York State and any local sales tax because:
- I am not a resident of New York State, and
 - I do not have a place of abode* in this state, and
 - I am not carrying on any employment, trade, business or profession in this state in which the motor vehicle or vessel will be used, and
 - I am not registering this motor vehicle or vessel in New York State. (This includes any temporary registration.)
2. This purchase is exempt from the local sales tax imposed by the jurisdiction **where this purchase is made** because:
- I am not a resident of that jurisdiction, and
 - I do not have a place of abode* in that jurisdiction, and
 - I am not carrying on any employment, trade, business or profession in which the motor vehicle or vessel will be used in that jurisdiction.

Note: When box 2 is checked, the seller must collect the New York State and local sales and use tax in effect in the purchaser's resident jurisdiction.

* Place of abode includes rooms provided by an educational institution and rooms or housing provided by the Armed Forces of the United States.

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 certificate, with the intent to evade tax is a misdemeanor under sections 1817(b) and 1817(m) of the Tax Law and section 210.45 of the Penal Law punishable by fines up to \$10,000 for an individual and \$20,000 for a corporation. I also understand that the Tax Department is authorized to investigate the validity of exemptions claimed or the accuracy of any information entered on this form.

Purchaser's signature**	Date
Print name above	Title (partner or corporation officer)

** If a partnership, partner must sign; if a corporation, a corporate officer must sign.

Instructions

To the purchaser

This form is to be used:

(1) by a non-resident to claim an exemption from both the state and local sales tax applicable to the purchase of motor vehicles, trailers, and, on or after March 1, 2001, vessels provided that the conditions set forth in box 1 are satisfied, and the purchaser supplies the vendor with a properly completed copy of this certificate prior to taking delivery; or

(2) by a resident to claim an exemption from the local sales tax imposed in the taxing jurisdiction where the sale takes place applicable to the purchase of motor vehicles, trailers, and, on or after March 1, 2001, vessels provided that the conditions set forth in box 2 are satisfied, and the purchaser supplies the vendor with a properly completed copy of this certificate prior to taking delivery. (The seller must, however, collect sales tax at the combined state and local rate in effect in the taxing jurisdiction where the purchaser is resident.)

Notice

The above exemptions apply to purchases of motor vehicles and trailers. Effective March 1, 2001, these exemptions also apply to the purchase of vessels purchased on or after that date. For the definition of *vessel*, and for more information on this exemption, see TSB-M-01(4)S.

By checking box 1 the purchaser is claiming an exemption from both the state and local sales taxes. If the purchaser is purchasing a trailer or vessel, the seller must note **Exempt: out-of-state purchaser** on the bill of sale. If the purchaser is purchasing a motor vehicle, the seller must provide the purchaser with a MV-50. The seller must write the phrase **Exempt: out-of-state purchaser** on the MV-50, as explained in TSB- M-95(2)S.

By checking box 2 the purchaser is claiming an exemption from the local tax imposed by the taxing jurisdiction where the sale takes place. In this case, the seller must collect sales tax based on the combined state and local tax rate in effect where the purchaser is resident. If the purchaser is an individual, this means that the applicable rate is the combined state and local rate in effect in the taxing jurisdiction where the purchaser has a residence or permanent place of abode; if the purchaser is a business, this means that the applicable rate is the combined state and local rate in effect in the taxing jurisdiction where the property will be principally used or garaged.

To the seller

If you are a registered New York State vendor and you accept this exemption certificate in good faith from the purchaser prior to the purchaser taking delivery of the property, you will be protected from sales tax liability for the transaction if the certificate is complete (all required entries are made). A certificate is accepted in good faith when a seller, exercising reasonable and ordinary due care, has no knowledge that the exemption certificate is false or is fraudulently presented.

On audit, the Tax Department will accept this form as proof that the transaction was not subject to the tax(es) in question, as long as the information that is entered on the form by the purchaser is not contradicted by the preprinted statements already contained on the form, and as long as the seller has no actual knowledge that the information supplied or statements attested to by the purchaser are false or fraudulent.

This certificate will not be deemed to be accepted in good faith where, for example:

- A. The purchaser checks the exemption in box 1 and then gives a New York State address in any of the address boxes appearing on the form.

- B. The purchaser checks the exemption in box 1 and the seller does a courtesy registration for the purchaser at a New York State DMV or County Clerk's Office.
- C. The purchaser checks the exemption in box 2 and the seller has knowledge that the purchaser maintains a residence or a place of abode in the local taxing jurisdiction where the sale occurs.

Invalid exemption certificates - Sales transactions which are not supported by valid exemption certificates are deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is upon the seller.

Retention of exemption certificates - You must keep this certificate for at least three years after the due date of the return to which it relates, or the date the return was filed, if later. You must also maintain a method of associating an invoice (or other source document) for an exempt sale made to a customer with the exemption certificate you have on file from that customer.

Misuse of this certificate

Any person who issues a false or fraudulent exemption certificate may be liable for penalties and interest in addition to the tax initially due. Some penalties that apply are:

- 100% of the tax due
- \$50 for each fraudulent exemption certificate issued a misdemeanor penalty (consisting of fines not to exceed \$10,000 for an individual or \$20,000 for a corporation)
- revocation of your certificate of authority, if you are required to be registered as a vendor



Need help?

Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

Tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

From outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676

Internet access: www.tax.state.ny.us

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

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 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 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 United States and Canada, call (518) 485-6800.