Legal as shit

NEW YORK STATE Department of Taxation and Finance

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

DTF-802 (5/15)

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 information

Type of vehicle *(mark one box)*

☐ Motor vehicle ☐ Trailer ☐ Boat/Trailer combination ☐ ATV ☐ Snowmobile ☐ Boat *(length in feet)*: ________ ft

Year	Make	Model	Vehicle or hull identification number

Boats and boat/trailer combinations only – enter trailer information below

Year	Make	Model	Vehicle identification number

Delivery location *(complete only for an ATV or snowmobile)*

City County

Storage/use location *(complete only for an ATV or snowmobile)*

City County

Do you have a residence in this county? *(If Yes, see Tax rate note in Section 5)* ☐ Yes ☐ No

Section 2 – New owner 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
Business address *(if commercial vehicle) (number and street)*	City, state, and ZIP code	

Section 3 – Previous owner information

Last name, first name, middle initial or business name		EIN *(if applicable)*
Number and street address	City, state, and ZIP code	County

Section 4 – Transaction information

Date of transaction ___/___/______ mm dd yyyy

Relationship of new owner to previous owner *(mark one box)*

☐ None ☐ Spouse ☐ Parent ☐ Child ☐ Stepparent ☐ Stepchild ☐ Other *(describe)*: ____________

This transaction is a *(mark one)*

☐ Gift of a motor vehicle to a person other than spouse, parent, child, stepparent, or stepchild. *(donor must complete Section 6)*
☐ Purchase of a motor vehicle at below fair market value by a person other than spouse, parent, child, stepparent, or stepchild. *(seller must complete Section 6)*
☐ Gift of a trailer, ATV, boat, or snowmobile *(donor must complete Section 6)*
☐ Purchase of a trailer, ATV, boat, boat/trailer combination, or snowmobile at below fair market value *(seller must complete Section 6)*
☐ Gift or purchase of a motor vehicle to spouse, parent, child, stepparent, or stepchild
☐ None of the above

For office use only

Date	Initials	Office	Fair market value	Audit	Tax Rate	Tax paid	Term no.
				☐	%		

Section 5 – Purchase information

		Value
1 Purchase price		
a. Amount of cash payment	1a	$
b. Balance of payments assumed	1b	$
c. Value of property given, traded, or swapped, or services performed instead of cash payment	1c	$
d. Purchase price *(total of lines 1a, 1b, and 1c)*	1d	$

Boats and boat/trailer combinations: For purchases or uses on or after June 1, 2015, tax only applies to the first $230,000 of the purchase price. Do not enter more than $230,000 on line 1d.

2 Was this transaction the purchase or gift of a motor vehicle from your spouse, parent, child, stepparent, or stepchild? ☐ Yes *(enter 0 on line 4; no tax is due)* ☐ No *(continue to line 3)*

3 Tax rate* *(enter as a decimal)* ..... 3 ____

4 Sales tax due *(multiply line 1d by line 3)* ..... 4 $ ____

5 Is the amount on line 1d lower than fair market value?
☐ Yes *(seller/donor must complete Section 6)* ☐ No *(sign certification below)* ☐ N/A *(Sale of boat for more than $230,000)*

* **Tax rate note:** For a motor vehicle, trailer, boat, or boat/trailer combination use the tax rate of the new owner's place of residence. If the purchaser is a resident in two or more counties in the state, use the rate in effect in the place where the motor vehicle, trailer, boat, or boat/trailer combination will be principally used or garaged. If the new owner is a business, use the tax rate of the place of business. If the business has locations in two or more counties in the state, use the rate in effect in the place where the motor vehicle, trailer, or boat will be principally used or garaged. For an ATV or snowmobile, use the higher rate of where the new owner took delivery, or where the vehicle is stored or used if new owner has a residence in storage/use locality.

Purchaser 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 Tax Law section 1817(b), and Penal Law section 210.45, punishable by a fine up to $10,000 for an individual and $20,000 for a corporation.

Signature	Date

If this form is submitted by someone other than the new owner/lessee, provide the following:

Name/business name	Social security number, TIN, or federal EIN
Address	

Section 6 – Affidavit of sale or gift of a motor vehicle, trailer, ATV, vessel (boat), or snowmobile

The seller or donor must complete if:

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

6 Cash payment received ..... 6 $ ____

7 If, as a condition for the sale or gift of the vehicle or boat, the purchaser/recipient did any of the following in addition to, or in lieu of, a cash payment, mark an ***X*** in the appropriate box and indicate the value of the service or goods you received.

				Value
a Performed any service	☐ Yes	☐ No	7a	$
b Assumed any debt	☐ Yes	☐ No	7b	$
c Traded/swapped a vehicle or other property	☐ Yes	☐ No	7c	$
d Total selling price *(total of lines 6, 7a, 7b and 7c)*			7d	$

8 Complete only if a corporation or business is the seller/donor

a Was or is the purchaser/recipient an employee, officer, or stockholder of the company/corporation? ☐ Yes ☐ No

b Was the transaction part of any terms of employment, employment contract, or termination agreement? ☐ Yes ☐ No

9 If you answered *Yes* to any part of line 7 or line 8, provide an explanation: ____

Seller/Donor certification – I have reviewed the information on Form DTF-802 and I certify that the statements are true and complete. 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 Tax Law section 1817(b) and Penal Law section 210.45 punishable by a fine up to $10,000 for an individual and $20,000 for a corporation.

Signature	Name *(printed or typed)*	Date

Privacy notification – See our Web site at *www.tax.ny.gov* or Publication 54, *Privacy Notification.*