

New York State Department of Taxation and Finance

DTF-8

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

## Instructions

This is a New York State sales tax return. The new owner's social security number, taxpayer identification number (TIN), or federal employer identification number (EIN) is required.

Use this form to report the purchase of a vehicle or boat when sales tax was not collected at the time of purchase or when the vehicle or boat 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 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, or snowmobile 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.

Submit the completed form to your local motor vehicle issuing office.

## 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.

If you need information or forms, go to our Web site at www.tax.ny.gov. Forms are also available by calling (518) 457-5431.

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Section 1	<ul><li>Vehicle</li></ul>	informati	on												
Type of vehicle (ma	•	Trailer		☐ ATV		Г	Snowr	mobile		Γ	Boat (	(length in feet):	ft		
Year	Make			Model					Ident	tification		, ong an an 1000y1			
Delivery location	complete only for ar	n ATV or snowmobile)													
City	, , , , , , , , , , , , , , , , , , , ,	Cour													
Storage/use local	tion (complete only	for an ATV or snowm	obile)												
City	City County				Do you have a residence in this cour see Tax rate note in Section 5)					county?	unty? (If Yes, Yes No				
Section 2	– New ov	wner infor	mation												
Last name, first na	ame, middle initia	al or business name	е							S	ocial secur	rity number/TIN/	'EIN		
Number and street address				City, state, and ZIP code					С	ounty					
Business address	(if commercial vehic	cle) (number and stree	et)					City, st	ate, and	d ZIP cod	de				
Section 3	– Previou	us owner i	nformatio	n				ļ.							
Last name, first na	ame, middle initia	al or business name	е								EIN (if appli	icable)			
Number and stree	t address			City, state,	, and ZIP co	ode					County				
Section 4	– Transa	ction infor	mation												
Date of transa	action Rela	ationship of new o	wner to previous o	wner (mark	one box)		1		7						
mm dd	уууу	None S	Spouse F	Parent	Child		Steppa	rent	Stepo	child	Othe	er (describe):			
	action is a (ma	,													
		a person other								-					
		iicle at below fai t, or snowmobile				an spo	use, pare	ent, chila, s	steppar	rent, or	stepchila	I. (seller must con	iplete Section 6)		
		, or snowmobile /, boat, or snowr	`		,	allar mu	ot complet	o Soction 6	١						
None of the	•	, boat, or snown	nobile at below	iaii iiiaikt	et value (se	eller IIIus	st complet	e Section o	,						
For office												1			
For office use	Initials	Office	Fair market value	Audit		Tax Ra	ite	Tax paid	Т	erm no.					
	1	1	ı	1		1			1						

%

Purchase price								
				Value				
a. Amount of cash payment								
b. Balance of payments assumed								
c. Value of property given, traded, or swapped, or services performed								
d. Purchase price (total of lines 1a, 1b, and 1c)					1	<b>d</b> \$		
Was this transaction the purchase of a motor vehicle from								
your spouse, parent, child, stepparent, or stepchild?	Yes (enter 0 on line 4		x is due)					
	No (continue to line 3							
Tax rate* (enter as a decimal)						3		
Sales tax due (multiply line 1d by line 3)					4	4 \$		
Is the amount on line 1d lower than fair market value?	Yes (seller/donor mu			ction 6)				
	No (sign certification							
<b>Tax rate note:</b> For a motor vehicle, trailer, or boat, use the tax rate of the the state, use the rate in effect in the place where the motor vehicle, trailer ate of the place of business. If the business has locations in two or more boat will be principally used or garaged. For an ATV or snowmobile, use if new owner has a residence in storage/use locality.	er, or boat will be principally to counties in the state, use the	used or e rate	garaged n effect i	l. If the n n the pla	ew owr ce whe	ner is a bure the mo	usiness, use otor vehicle,	the tax trailer, c
Purchaser certification — I certify that the above s	statements are true and	comp	ete: and	d I mak	e these	e staten	nents with	1
the knowledge that willfully issuing a false or fraudulent state								
section 1817(b), and Penal Law section 210.45, punishable b								٦.
Signature				Dat	 е			
o.g. rate. o								
If this form is submitted by someone other than the new own	or/lessee please provide	tha t	ollowin	۸۰				
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Name/business name	Social security n	umbe	r, IIN, c	r teder	al EIN			
Address								
Addiess								
Section 6 — Affidavit of sale or gift of a moto	or vehicle, trailer,	ATV	, vess	sel (be	oat),	or sn	owmok	oile
	arent, child, stepparent, or son other than a spouse,	stepo	hild	•	•			oile
The seller or donor must complete if:  the motor vehicle is a gift to a person other than a spouse, pa  the motor vehicle is sold below fair market value to a pers  the trailer, ATV, boat, or snowmobile is a gift  the trailer, ATV, boat, or snowmobile is sold below fair market	arent, child, stepparent, or son other than a spouse, rket value	stepo	hild nt, child	, steppa	arent, c	or stepc		oile
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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)(0).

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.