

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

DTF-820
(2/05)

For use only when purchasing a motor vehicle, trailer, or vessel.

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

Description	Year	Make	Model	Type	Vehicle or hull identification number	
Name of purchaser				Driver's license ID number		State of issue
Mailing address	Number and street					
	City		State		ZIP code	

The following sales tax exemption is claimed on the purchase of the above motor vehicle, trailer, or vessel (*mark an X in one*):

- ☐ 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 permanent place of abode in this state (*see instructions*), and
 - I am not carrying on any employment, trade, business, or profession in this state in which the motor vehicle, trailer, or vessel will be used, and
 - I am not registering this motor vehicle, trailer, or vessel in New York State. (This includes any temporary registration.)
- ☐ 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 permanent place of abode in that jurisdiction (*see instructions*), and
 - I am not carrying on any employment, trade, business, or profession in which the motor vehicle, trailer, or vessel will be used in that jurisdiction.

Note: When box 2 is marked, the seller must collect the New York State and local sales and use tax in effect in the purchaser's resident jurisdiction as indicated below (this address may differ from the mailing address provided above). The purchaser **must** provide one of the following addresses:

New York State local address (<i>see instructions</i>)	Number and street	City, town, or village
	County	State
Business address (<i>must be completed if vehicle, trailer, or vessel will be used in any employment, trade, business, or profession; see instructions</i>)	Number and street	City, town, or village
	County	State

I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this certificate is a misdemeanor under sections 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of the exemption claimed or the accuracy of any information entered on this form.

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

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

Please read the instructions on the back of this form.

Instructions

To the purchaser

This form is to be used by:

- a **nonresident** of New York State to claim an exemption from both the state and local sales tax applicable to the purchase of a motor vehicle, trailer, or vessel, 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
 - a **resident** of New York State to claim an exemption from the local sales tax imposed in the taxing jurisdiction where the sale takes place applicable to the purchase of a motor vehicle, trailer, or vessel, 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.
- Note:** The seller must collect sales tax at the combined state and local rate in effect in the taxing jurisdiction where the purchaser resides.

For sales and use tax purposes, an individual is a resident of the state and of any locality in which he or she maintains a permanent place of abode. A *permanent place of abode* is a dwelling place maintained by a person, or by another for that person to use, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a home, apartment, or flat; a room, including a room at a hotel, motel, boarding house, or club; a room at a residence hall operated by an educational, charitable, or other institution; housing provided by the armed forces of the United States, whether such housing is located on or off a military base or reservation; or a trailer, mobile home, houseboat, or any other premises. This includes second homes.

Box 1 — By marking box 1, the purchaser is claiming an exemption from both the state and local sales taxes.

Box 2 — By marking 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 resides. If the purchaser is an **individual**, the applicable rate is the combined state and local rate in effect in the taxing jurisdiction where the purchaser has a permanent place of abode. If the purchaser is a **business**, the applicable rate is the combined state and local rate in effect in the taxing jurisdiction where the property will be principally garaged.

If marking box 2, the purchaser must enter the purchaser's New York State local address, including the number and street, the city, town, or village, and the county where the purchaser actually resides. The city, town, or village where the purchaser actually resides may be different than the city, town, or village indicated in the purchaser's mailing address, which is based on the Post Office servicing the residence and not on the actual physical location of the residence. If the purchaser has more than one place of abode in New York, the purchaser must enter the address and county for the residence where the property purchased will be predominantly used. Businesses must provide the address in the taxing jurisdiction where the property will be principally garaged.

To the seller

By marking 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 write **Exempt: out-of-state purchaser** on the bill of sale. If the purchaser is purchasing a motor vehicle, the seller must write **Exempt: out-of-state purchaser** on Form MV-50, *Retail Certificate of Sale*, as explained in TSB-M-95(2)S, *Sales of Motor Vehicles to Nonresidents and Motor Vehicle Registration by Nonresidents*.

If box 2 is marked, use the number and street, city, town, or village, and county information provided by the purchaser, along with Publication 718, *New York State Sales and Use Tax Rates by Jurisdiction*, to determine the appropriate state and local tax rate for the purchaser's jurisdiction of residence.

ZIP codes, including the ZIP code indicated on a purchaser's driver license, should not be used to determine the appropriate sales tax rate. The use of ZIP codes for tax collection purposes results in a high degree of inaccurate tax reporting.

A registered vendor that, prior to the purchaser's taking delivery of the motor vehicle, trailer, or vessel, accepts in good faith a properly completed Form DTF-820 with: (1) box 1 marked will be protected from sales tax liability for the transaction; or (2) box 2 marked will be protected from liability for failure to collect tax at the rate in effect where the sale takes place. If box 2 is marked, the vendor must collect tax at the combined rate in effect where the purchaser indicates the purchaser is a resident, as described above. The certificate is complete if 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 certificate is false or is fraudulently presented.

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

- The purchaser marks box 1 and enters a New York State address in any of the address boxes appearing on the certificate.
- The purchaser marks box 1 and the seller does a courtesy registration for the purchaser with the New York State Department of Motor Vehicles (DMV) or a county clerk.
- The purchaser marks box 2 and the seller has knowledge that the purchaser maintains a permanent place of abode in the local taxing jurisdiction where the sale occurs.

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 certificate you have on file from that customer.

Misuse of this certificate

Any person who issues a false or fraudulent 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 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?



Internet access: www.nystax.gov
(for information, forms, and publications)



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



Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

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.