



Application for Refund or Credit of Sales or Use Tax Paid on a Casual Sale of Motor Vehicle

Use this application to request a refund or credit of sales or use tax already paid on the casual sale of a motor vehicle. You cannot use this application to request a refund of motor vehicle registration fees.

Section 1 — Applicant information *(Type or print legibly.)*

Name <i>(Legal business name, including DBA or individual)</i>		Telephone number ()		NYS Sales Tax ID number <i>(if registered)</i> or EIN or social security number	
Mailing address <i>(number and street or rural route)</i>				Refund claimed \$	
City	State	ZIP code	County	Credit claimed \$	
Representative's name <i>(if any)</i> ; see instructions			Telephone number ()		Total consideration paid for vehicle including money and other property or services \$
Representative's mailing address <i>(number and street or rural route)</i>					
City		State	ZIP code		

Explanation of your claim:

- Include copies of all supporting documents *(see instructions)*.
- Use additional sheets, if necessary. Make sure your name and ID number are on each sheet.
- We can't process applications that aren't signed, don't include supporting documents, or that are in any other way incomplete.

Section 2 — Previous owner information

Last name, first name, middle initial or business name			Telephone number ()		
Number and street address		City		State	ZIP code

Section 3 — Vehicle information

Year	Make	Model	Cylinders	Identification number
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Section 4 — Certification

I, _____, the applicant named above, or partner, officer, or other authorized representative of such applicant, do hereby:

- make application for credit and/or refund of tax, pursuant to the New York State Tax Law; and
- certify that the above statements, and any documents provided to substantiate the credit or refund claimed, are true, complete and correct and that no material information has been omitted; and
- certify that all of the tax for which this claim is filed has been paid, and no portion has been previously credited or refunded to the applicant by any person required to collect tax; or, if the claim for credit or refund is made by a person required to collect tax, that the amount claimed has previously been refunded to the appropriate purchaser; and
- certify that no amount claimed has previously been subject to a credit or refund; and
- make these statements with the knowledge that willfully providing false or fraudulent information with this document with the intent to evade tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence; and
- understand that the Tax Department is authorized to investigate the validity of the credit or refund claimed and the accuracy of any information provided with this claim.

Applicant's signature		Date / /
Representative's signature <i>(if any)</i>	Representative's ID number	Date / /

Instructions

Complete Sections 1 through 4 and attach the additional forms or information necessary to support your request.

- **A copy of Form ST-176, Receipt for Payment of Sales Tax**, (the tear strip from your New York State registration) **must be attached to all requests.**
- Form DTF-802, *Statement of Transaction – Sale or Gift of Motor Vehicle, Trailer, All-Terrain Vehicle (ATV), Vessel (Boat), or Snowmobile*, can be attached to support a claim that the vehicle was received as a gift or to substantiate the total consideration paid for the vehicle, including money and other property or services.
- Form DTF-803, *Claim for Sales and Use Tax Exemption – Title/Registration Motor Vehicle, Trailer, All-Terrain Vehicle (ATV), Vessel (Boat), or Snowmobile*, can be attached to support a claim that purchaser is exempt from paying sales tax.
- A copy of the bill of sale signed by the seller can be attached to substantiate the total amount paid for the vehicle.

Representative

If an outside individual or firm prepared the application (not the applicant or the owner, partner, or an officer of the business listed as the applicant) the name and address should be included under *Representative's name* and *Representative's mailing address*. The representative's signature and the identification number of the firm should be included under *Representative's signature* and *Representative's ID number*. The representative must file a properly completed Form POA-1, *Power of Attorney*, authorizing him/her to act on the applicant's behalf and to receive information pertaining to the application for credit or refund. Form POA-1 is available on our Web site (see *Need help?*).

Where to file

Mail completed application, a copy of Form ST-176, and supporting documents to:

**NYS TAX DEPARTMENT
TDAB — SALES TAX REFUNDS
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 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)(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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



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



Telephone assistance

Sales Tax Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



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, call the information center.