

**Certificate of Nonresidency of New York State  
and/or Local Taxing Jurisdiction****DTF-820**  
(2/12)**For use only when purchasing a motor vehicle, trailer, or vessel.**

**Note:** Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due.

This certificate is not valid and should not be accepted from the purchaser unless all entries have been completed. Read instructions on back before completing this form.

**Description of vehicle**

Type of vehicle (mark one box)			
<input type="checkbox"/> Motor vehicle		<input type="checkbox"/> Trailer	<input type="checkbox"/> Vessel (length in feet): _____ ft.
Year	Make	Model	Vehicle or hull identification number

**Purchaser's information**

Name of purchaser		Driver's license ID number		State of issue
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 1 or 2):

- 1 ☐ This purchase is exempt from **both** the New York State and any local sales taxes because:
- I am not a resident of New York State;
  - I do not have a permanent place of abode in this state (see definition in instructions);
  - 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.)

- 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;
  - I do not have a permanent place of abode in that jurisdiction (see definition in 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 **both** the New York State and local sales and use taxes 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 (see instructions)**

Number and street		
City, town, or village	State	County

**Business address (must be completed if vehicle, trailer, or vessel will be used in any employment, trade, business, or profession; see instructions)**

Number and street		
City, town, or village	State	County

I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that State and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that the vendor is a trustee for, and on account of, New York State and any locality with respect to any state or local sales or use tax the vendor is required to collect from me; that the vendor is required to collect such taxes from me unless I properly furnish this certificate to the vendor; and that the vendor must retain this certificate and make available to the Tax Department upon request. I also understand that the Tax Department is authorized to investigate the validity of tax exemptions claimed and the accuracy of any information entered on this document.

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.

# 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 taxes 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 motor vehicle, trailer, or vessel 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 motor vehicle, trailer, or vessel purchased will be predominantly used. Businesses must provide the address in the taxing jurisdiction where the motor vehicle, trailer, or vessel 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, based on the information provided by the purchaser, use the Sales Tax Jurisdiction and Rate Lookup Service on our Web site (see *Need help?*) to determine the

correct state and local tax rate for New York State addresses. You may also use Publication 718, *New York State Sales and Use Tax Rates by Jurisdiction*, for this determination.

**Caution:** Do not use ZIP codes, including the ZIP code indicated on a purchaser's driver license, 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:

- box 1 marked will be protected from sales tax liability for the transaction; or
- 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.

## Need help?



Visit our Web site at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features



**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

## 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.