

**Sec. 12-426-16a. Sales of or transfers of title to motor vehicles, snowmobiles, vessels and airplanes**

**(a) General Rule.**

(1) Unless specifically exempted, any transfer of title to or sale of a motor vehicle, snowmobile or vessel is subject to the sales or use tax, whether or not such motor vehicle, snowmobile or vessel is or will be registered with the department of motor vehicles.

(2) Unless specifically exempted, any transfer of title to or sale of an airplane is subject to the sales or use tax.

(3) Each person applying for an original or transferral motor vehicle or snowmobile registration or vessel certificate of registration number or of registration decal shall furnish proof to the commissioner of motor vehicles that the sales or use tax has been paid.

**(b) Sale or transfer of title exempt by virtue of the identity of the seller or transferor.**

(1) Upon the purchase of or transfer of title to a motor vehicle, snowmobile, vessel or airplane from a person who is not a motor vehicle dealer, a retailer of snowmobiles, a retailer of vessels or a retailer of airplanes, respectively, the purchaser or transferee shall pay the use tax on the total purchase price, unless the seller or transferor is:

- (A) the United States or an agency thereof;
- (B) the American Red Cross;
- (C) a nonprofit charitable hospital;
- (D) a federally chartered credit union;

(E) the spouse, parent, child, brother or sister of the purchaser or transferee, provided a motor vehicle, snowmobile or vessel is involved, the tax was paid on the last taxable sale, transfer or use of such motor vehicle, snowmobile or vessel, and such motor vehicle, snowmobile or vessel was registered in the name of the seller or transferor for at least sixty days;

(F) a corporation or unincorporated entity, or a shareholder, owner, member or partner thereof, provided a motor vehicle or vessel is involved, the tax was paid on the last taxable sale, transfer or use of such motor vehicle or vessel, such purchase or transfer is in connection with the organization, reorganization, dissolution or partial liquidation of such corporation or unincorporated entity, the purchaser or transferee is such corporation or unincorporated entity, or a shareholder, owner, member or partner thereof, and any gain or loss to the seller or transferor is not recognized under the internal revenue code.

**(c) Sale or transfer of title exempt by virtue of the identity of the purchaser or transferee.**

(1) Upon the sale of or transfer of title to a motor vehicle, snowmobile, vessel or airplane, no tax shall be due, regardless of the identity of the seller or transferor, if the purchaser or transferee is:

- (A) the United States or an agency thereof;
- (B) the American Red Cross;
- (C) a nonprofit charitable hospital;
- (D) a federally chartered credit union;
- (E) the State of Connecticut, its political subdivisions and its or their respective agencies;
- (F) an organization issued an exemption permit under section 12-426-15;
- (G) a corporation or unincorporated entity, or a shareholder, owner, member or partner

thereof, provided a motor vehicle or vessel is involved, the tax was paid on the last taxable sale, transfer or use of such motor vehicle or vessel, such sale or transfer is in connection with the organization, reorganization, dissolution or partial liquidation of such corporation or unincorporated entity, the seller or transferor is such corporation or unincorporated entity, or a shareholder, owner, member or partner thereof, and any gain or loss to the seller or transferor is not recognized under the internal revenue code;

(H) an ambassador, consul, vice consul or United Nations delegate, provided such individual is a citizen of the foreign state which is being represented by such individual, such sale or transfer directly benefits such individual or such foreign state, and such individual has been issued a diplomatic exemption permit by the department of revenue services;

(I) a disabled veteran, provided such veteran is the recipient of a Veterans Administration grant toward the purchase of a specially equipped motor vehicle, a specially equipped motor vehicle is involved, and such exemption from the tax is only to the extent of the grant. (The amount of the sales price paid by such veteran from his own funds shall be subject to the tax.)

**(d) Sale or transfer of title exempt by virtue of the nature of the motor vehicle sold or transferred.**

(1) No sales or use tax shall be due on the sale, transfer or use of:

(A) a farm motor vehicle, provided such vehicle is used directly in an agricultural production process, such vehicle is not a passenger vehicle, such vehicle, if registered with the department of motor vehicles, has been issued a farm registration plate, and the purchaser or transferee issues to the seller or transferor a Machinery, Materials, Tools and Fuel Certificate under section 12-426-11b; and

(B) an ambulance or similar motor vehicle, provided such vehicle is used exclusively to transport medically incapacitated individuals, and such individuals are under no obligation to pay for such transportation.

**(e) Other exempt sales, transfers or uses.**

(1) No sales or use tax shall be due on the sale or transfer within the state of:

(A) a motor vehicle, provided such motor vehicle is sold for use exclusively without this state, and such motor vehicle is not registered with the department of motor vehicles;

(B) a vessel (including necessary machinery, equipment and modifications), provided such vessel is manufactured, and sold or transferred, by a Connecticut shipbuilder, or is sold or transferred by a Connecticut retailer of vessels, such vessel is sold or transferred to a nonresident who will not use such vessel within this state and who sails or transports such vessel from this state immediately upon delivery; and

(C) an airplane (including necessary equipment and modifications), provided such airplane is manufactured, and sold or transferred, by a Connecticut manufacturer, and such airplane is sold or transferred to a licensed carrier in interstate or foreign commerce, a foreign state for use without this state, or a nonresident who will not use such airplane within this state and who flies or transports such airplane from this state immediately upon delivery.

(2) If, at the time of sale or transfer of a motor vehicle, snowmobile or vessel without this state, a purchaser or transferee is a resident of another state, but subsequently becomes a resident of this state, no use tax shall be due, provided such purchaser or transferee had

registered such motor vehicle, snowmobile or vessel in another state for at least thirty days prior to the establishment of a Connecticut residence, and such purchaser or transferee did not purchase such motor vehicle, snowmobile or vessel for use within this state.

(3) The use tax due from a manufacturer of motor vehicles which registers a motor vehicle with the department of motor vehicles shall be measured by an amount equal to one-half of the net sales price of such motor vehicle to the franchised dealer of such manufacturer.

(4) The use tax due from a motor vehicle dealer which replaces a motor vehicle registered by it (and no longer in its possession or used by it) with another motor vehicle registered by it shall be measured by an amount equal to the difference between such dealer's cost for the replacement motor vehicle and the wholesale value of the replaced motor vehicle at the time of its replacement. (A standard reference book acceptable to the commissioner of revenue services shall be used to determine such wholesale value.)

(5) Sales or use tax at a rate of four percent shall be due on the sale or transfer of a motor vehicle by a motor vehicle dealer to a member of the armed forces who is stationed on full-time active duty in this state but who is a permanent resident of another state. "Full-time active duty" does not include service as a reservist or national guardsman. A current personal income tax return filed with such other state and an operator's license issued by such other state may be relied on by such dealer to establish the permanent residency of such member in such other state. An affidavit by such member's commanding officer may be relied on by such dealer to establish full-time active duty at a duty station in this state.

**(f) Trade-ins.**

(1) The sales or use tax due on the sale or transfer of a motor vehicle, snowmobile or vessel, where a motor vehicle, snowmobile or vessel, respectively, is traded in and a trade-in allowance given by a motor vehicle dealer, a retailer of snowmobiles or a retailer of vessels, respectively, shall be measured by the amount of the difference between the sales price and the trade-in allowance, provided such purchaser or transferee owns the motor vehicle, snowmobile or vessel for which a trade-in allowance is given.

(2) All facts concerning a trade-in allowance must be recited on Form H-13 or Form B-148, whichever is applicable.

**(g) Credit for tax paid to another jurisdiction.**

(1) If a motor vehicle, snowmobile, vessel or airplane is purchased or transferred without this state and such purchaser or transferee has paid a sales or use tax to another state or political subdivision thereof on such purchase or transfer, the amount of tax so paid shall be an offset against the use tax due to this state, provided such payment to such other state or political subdivision thereof preceded a notice of use tax assessment given by this state to such purchaser or transferee.

**(h) Proof of payment of tax.**

(1) Prima facie proof of payment of the sales or use tax to a motor vehicle dealer, a retailer of snowmobiles or a retailer of vessels which holds a seller's permit issued by the department of revenue services is evidenced by the presentation to the department of motor vehicles of Form H-13 or Form B-148, whichever is applicable, completed and signed by both the retailer and the purchaser.

(2) Upon the sale or transfer of a motor vehicle, a snowmobile or vessel by a person

other than a motor vehicle dealer, a retailer of snowmobiles or a retailer of vessels, respectively, which holds a seller's permit issued by the department of revenue services, the purchaser or transferee shall—

(A) If such motor vehicle, snowmobile or vessel is to be registered with the department of motor vehicles, submit a properly completed Form H-13 or Form SU-F-229 (in lieu of filing Form O-P 186, the individual use tax return) and pay the tax, or

(B) If such motor vehicle, snowmobile or vessel is not to be registered with the department of motor vehicles, submit a properly completed Form O-P 186, the individual use tax return, forthwith to the department of revenue services and pay the tax.

(3) Upon the sale or transfer of an airplane by a person other than a retailer of airplanes which holds a seller's permit issued by the department of revenue services, the purchaser or transferee shall submit a properly completed Form O-P 186, the individual use tax return, forthwith to the department of revenue services and pay the tax.

(4) If the purchaser or transferee to whom subdivision (3) or paragraph (B) of subdivision (2) of this subsection applies holds a seller's permit issued by the department of revenue services, such purchase or transfer and any tax due thereon shall be reported and paid at the time the return due from such purchaser or transferee covering the time of such purchase or transfer is filed.

(i) **Affidavits.**

(1) A purchaser and a retailer to whom paragraph (A) of subdivision (1) of subsection (e) pertains shall complete for submission to the department of revenue services affidavit SUT-16a-1 or the tax shall be due.

(2) A purchaser and a shipbuilder or retailer of vessels to whom paragraph (B) of subdivision (1) of subsection (e) pertains shall complete for submission to the department of revenue services affidavit SUT-16a-2 or the tax shall be due.

(3) A purchaser and an airplane manufacturer to whom paragraph (C) of subdivision (1) of subsection (e) pertains shall complete for submission to the department of revenue services affidavit SUT-16a-3 or the tax shall be due.

(4) A retailer issued a seller's permit by the department of revenue services who sells or transfers a vehicle, a vessel or an airplane without this state shall, along with the purchaser, complete for submission to the department of revenue services affidavit SUT-16a-4, SUT-16a-5 or SUT-16a-6, respectively, or the tax shall be due.

(5) A purchaser and a retailer to whom subdivision (5) of subsection (e) pertains shall complete for submission to the department of revenue services affidavit SUT-16a-7 or the tax at the rate of seven and one-half percent shall be due.

*(see Forms on following pages)*

*Regulations of Connecticut State Agencies*

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AFFIDAVIT SUT-16a-1

STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

EXEMPTION CERTIFICATE  
MOTOR VEHICLE PURCHASED WITHIN THE STATE OF CONNECTICUT  
FOR USE EXCLUSIVELY WITHOUT THE STATE OF CONNECTICUT

This form shall be filed with the sales and use tax return of the retailer for the period during which the exemption is claimed. The retailer shall retain a copy with its records.

RETAILER INFORMATION

NAME OF RETAILER \_\_\_\_\_ TAX REGISTRATION NO. \_\_\_\_\_  
ADDRESS \_\_\_\_\_ TELEPHONE NO. \_\_\_\_\_ DATE OF SALE \_\_\_\_\_

PURCHASER INFORMATION

NAME OF PURCHASER \_\_\_\_\_  
IF CORPORATION: \_\_\_\_\_  
(Principal place of business) (Home address of president)  
IF INDIVIDUAL: \_\_\_\_\_  
(Name and address of employer) (Home address of individual)  
\_\_\_\_\_  
(Driver's License No.) (Issued by State of) (Expiration Date)

MOTOR VEHICLE IDENTIFICATION DATA

MAKE OF VEHICLE \_\_\_\_\_ MODEL \_\_\_\_\_  
YEAR \_\_\_\_\_ COLOR \_\_\_\_\_ VEHICLE IDENTIFICATION NO. \_\_\_\_\_

COMPUTATION OF PRICE

TRADE-IN DATA

GROSS SALES PRICE \_\_\_\_\_ ) ( MAKE \_\_\_\_\_ MODEL \_\_\_\_\_  
TRADE-IN ALLOWANCE \_\_\_\_\_ ) ( YEAR \_\_\_\_\_ VEHICLE IDENTIFICATION NO. \_\_\_\_\_  
NET SALES PRICE \_\_\_\_\_ ) ( STATE OF REGISTRATION AND NO. \_\_\_\_\_

AFFIDAVIT OF PURCHASER

I HEREBY CERTIFY UNDER PENALTY OF FALSE STATEMENT that the above-described motor vehicle was purchased from the above-mentioned retailer by the above-mentioned purchaser for use exclusively without the State of Connecticut. The motor vehicle will not be presented for registration with the Connecticut Department of Motor Vehicles. I am a resident of the State of \_\_\_\_\_. The motor vehicle was purchased for use principally in the State of \_\_\_\_\_. The motor vehicle was not purchased for use in the State of Connecticut. The motor vehicle will be registered for highway use with the State of \_\_\_\_\_.

FOR THE PURCHASER: \_\_\_\_\_  
(Signature) (Title)

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Notary Public

My commission expires the \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

AFFIDAVIT OF RETAILER

I HEREBY CERTIFY UNDER PENALTY OF FALSE STATEMENT that I have examined this certificate, and, to the best of my knowledge and belief, the information contained herein is true, accurate and complete.

FOR THE RETAILER: \_\_\_\_\_  
(Signature) (Title)

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Notary Public

My commission expires the \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

NOTES

This certificate shall not be valid unless wholly and correctly completed and acknowledged. Any item which is inapplicable shall be noted as such by the purchaser. Any misrepresentation will result in the imposition of use tax liability and statutory interest and penalties upon the purchaser or sales tax liability and statutory interest and penalties upon the retailer. Information contained herein will be furnished to other states and is subject to verification by the State of Connecticut. If the purchaser is a corporation, its president shall sign the Affidavit of Purchaser. FALSE STATEMENT IS A CLASS A MISDEMEANOR PUNISHABLE BY A FINE NOT IN EXCESS OF ONE THOUSAND DOLLARS OR IMPRISONMENT NOT IN EXCESS OF ONE YEAR, OR BOTH.

Regulations of Connecticut State Agencies

AFFIDAVIT SUT-16a-2  
STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES  
EXEMPTION CERTIFICATE  
VESSEL PURCHASED FROM A CONNECTICUT RETAILER OR SHIPBUILDER  
WITHIN THE STATE OF CONNECTICUT  
FOR USE EXCLUSIVELY WITHOUT THE STATE OF CONNECTICUT

This form shall be filed with the sales and use tax return of the shipbuilder or retailer for the period during which the exemption is claimed. The shipbuilder or retailer shall retain a copy with its records.

SHIPBUILDER OR RETAILER INFORMATION

NAME OF SHIPBUILDER OR RETAILER OF VESSELS \_\_\_\_\_ TAX REGISTRATION NO. \_\_\_\_\_  
ADDRESS \_\_\_\_\_ TELEPHONE NO. \_\_\_\_\_ DATE OF SALE \_\_\_\_\_

PURCHASER INFORMATION

NAME OF PURCHASER \_\_\_\_\_  
IF CORPORATION: \_\_\_\_\_  
(Principal place of business) \_\_\_\_\_ (Home address of president) \_\_\_\_\_  
IF INDIVIDUAL: \_\_\_\_\_  
(Name and address of employer) \_\_\_\_\_ (Home address of individual) \_\_\_\_\_  
(Driver's License No.) \_\_\_\_\_ (Issued by State of) \_\_\_\_\_ (Expiration Date) \_\_\_\_\_

VESSEL IDENTIFICATION DATA

MAKE OF VESSEL \_\_\_\_\_ MODEL \_\_\_\_\_ YEAR \_\_\_\_\_  
TYPE \_\_\_\_\_ LENGTH \_\_\_\_\_ NAME OF VESSEL \_\_\_\_\_  
STATE OF REGISTRATION AND NO. \_\_\_\_\_  
U.S.C.G. VESSEL DOCUMENTATION NO. \_\_\_\_\_ WHERE DOCUMENTED \_\_\_\_\_  
COMPUTATION OF PRICE \_\_\_\_\_ TRADE-IN DATA \_\_\_\_\_  
GROSS SALES PRICE \_\_\_\_\_ ( MAKE \_\_\_\_\_ MODEL \_\_\_\_\_  
TRADE-IN ALLOWANCE \_\_\_\_\_ ( TYPE \_\_\_\_\_ LENGTH \_\_\_\_\_ YEAR \_\_\_\_\_  
NET SALES PRICE \_\_\_\_\_ ( STATE OF REGISTRATION AND NO. \_\_\_\_\_  
U.S.C.G. VESSEL DOCUMENTATION NO. \_\_\_\_\_

AFFIDAVIT OF PURCHASER

I HEREBY CERTIFY UNDER PENALTY OF FALSE STATEMENT that the above-described vessel was manufactured by and purchased from the above-mentioned shipbuilder or that the above-described vessel was purchased from the above-mentioned retailer of vessels by the above-mentioned purchaser for use exclusively without the State of Connecticut. I am not a resident of the State of Connecticut. I am a resident of the State of \_\_\_\_\_. The vessel was purchased for use principally in the State of \_\_\_\_\_. The vessel was not purchased for use in the State of Connecticut. The vessel will be registered with the State of \_\_\_\_\_.

FOR THE PURCHASER: \_\_\_\_\_  
(Signature) \_\_\_\_\_ (Title) \_\_\_\_\_

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Notary Public  
My commission expires the \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

AFFIDAVIT OF SHIPBUILDER OR RETAILER

I HEREBY CERTIFY UNDER PENALTY OF FALSE STATEMENT that I have examined this certificate and, to the best of my knowledge and belief, the information contained herein is true, accurate and complete.

FOR THE SHIPBUILDER OR RETAILER: \_\_\_\_\_  
(Signature) \_\_\_\_\_ (Title) \_\_\_\_\_

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Notary Public  
My commission expires the \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

NOTES

This certificate shall not be valid unless wholly and correctly completed and acknowledged. Any item which is inapplicable shall be noted as such by the purchaser. Any misrepresentation will result in the imposition of use tax liability and statutory interest and penalties upon the purchaser or sales tax liability and statutory interest and penalties upon the shipbuilder or retailer. Information contained herein will be furnished to other states and is subject to verification by the State of Connecticut. If the purchaser is a corporation, its president shall sign the Affidavit of Purchaser. FALSE STATEMENT IS A CLASS A MISDEMEANOR PUNISHABLE BY A FINE NOT IN EXCESS OF ONE THOUSAND DOLLARS OR IMPRISONMENT NOT IN EXCESS OF ONE YEAR, OR BOTH.



Regulations of Connecticut State Agencies

AFFIDAVIT SUT-16a-4

STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

EXEMPTION CERTIFICATE  
VEHICLE PURCHASED OUT-OF-STATE FROM CONNECTICUT RETAILER

This form shall be filed with the sales and use tax return of the retailer for the period during which the exemption is claimed. The retailer shall retain a copy with its records.

RETAILER INFORMATION

NAME OF RETAILER \_\_\_\_\_ TAX REGISTRATION NO. \_\_\_\_\_  
ADDRESS \_\_\_\_\_ TELEPHONE NO. \_\_\_\_\_ DATE OF SALE \_\_\_\_\_

PURCHASER INFORMATION

NAME OF PURCHASER \_\_\_\_\_  
IF CORPORATION: \_\_\_\_\_  
(Principal place of business) (Home address of president)  
IF INDIVIDUAL: \_\_\_\_\_  
(Name and address of employer) (Home address of individual)  
(Driver's License No.) (Issued by State of) (Expiration Date)

VEHICLE IDENTIFICATION DATA

MAKE OF VEHICLE \_\_\_\_\_ MODEL \_\_\_\_\_  
YEAR \_\_\_\_\_ COLOR \_\_\_\_\_ VEHICLE IDENTIFICATION NO. \_\_\_\_\_

COMPUTATION OF PRICE

TRADE-IN DATA

GROSS SALES PRICE \_\_\_\_\_ ( MAKE \_\_\_\_\_ MODEL \_\_\_\_\_  
TRADE-IN ALLOWANCE \_\_\_\_\_ ) ( YEAR \_\_\_\_\_ VEHICLE IDENTIFICATION NO. \_\_\_\_\_  
NET SALES PRICE \_\_\_\_\_ ) ( STATE OF REGISTRATION AND NO. \_\_\_\_\_

AFFIDAVIT OF PURCHASER

I HEREBY CERTIFY UNDER PENALTY OF FALSE STATEMENT that the above-described vehicle was purchased without the State of Connecticut from the above-mentioned retailer by the above-mentioned purchaser. The vehicle was sold to the purchaser on \_\_\_\_\_ at \_\_\_\_\_, having been delivered there by \_\_\_\_\_, who was not an agent of the purchaser, and having been accepted there by \_\_\_\_\_, an agent of the purchaser. I am a resident of the State of \_\_\_\_\_. The vehicle was purchased for use principally in the State of \_\_\_\_\_. The vehicle was not purchased for use in the State of Connecticut. The vehicle will be registered for highway use with the State of \_\_\_\_\_.

FOR THE PURCHASER: \_\_\_\_\_  
(Signature) (Title)

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

Notary Public

My commission expires the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

AFFIDAVIT OF RETAILER

I HEREBY CERTIFY UNDER PENALTY OF FALSE STATEMENT that I have examined this certificate and, to the best of my knowledge and belief, the information contained herein is true, accurate and complete.

FOR THE RETAILER: \_\_\_\_\_  
(Signature) (Title)

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

Notary Public

My commission expires the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

NOTES

This certificate shall not be valid unless wholly and correctly completed and acknowledged. Any item which is inapplicable shall be noted as such by the purchaser. Any misrepresentation will result in the imposition of use tax liability and statutory interest and penalties upon the purchaser or sales tax liability and statutory interest and penalties upon the retailer. Information contained herein will be furnished to other states and is subject to verification by the State of Connecticut. If the purchaser is a corporation, its president shall sign the Affidavit of Purchaser. FALSE STATEMENT IS A CLASS A MISDEMEANOR PUNISHABLE BY A FINE NOT IN EXCESS OF ONE THOUSAND DOLLARS OR IMPRISONMENT NOT IN EXCESS OF ONE YEAR, OR BOTH.

Regulations of Connecticut State Agencies

AFFIDAVIT SUT-16a-5  
STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

EXEMPTION CERTIFICATE  
VESSEL PURCHASED OUT-OF-STATE FROM CONNECTICUT RETAILER

This form shall be filed with the sales and use tax return of the retailer for the period during which the exemption is claimed. The retailer shall retain a copy with its records.

RETAILER INFORMATION

NAME OF RETAILER \_\_\_\_\_ TAX REGISTRATION NO. \_\_\_\_\_  
ADDRESS \_\_\_\_\_ TELEPHONE NO. \_\_\_\_\_ DATE OF SALE \_\_\_\_\_

PURCHASER INFORMATION

NAME OF PURCHASER \_\_\_\_\_  
IF CORPORATION: \_\_\_\_\_  
(Principal place of business) (Home address of president)  
IF INDIVIDUAL: \_\_\_\_\_  
(Name and address of employer) (Home address of individual)  
\_\_\_\_\_  
(Driver's License No.) (Issued by State of) (Expiration Date)

VESSEL IDENTIFICATION DATA

MAKE OF VESSEL \_\_\_\_\_ MODEL \_\_\_\_\_ YEAR \_\_\_\_\_  
TYPE \_\_\_\_\_ LENGTH \_\_\_\_\_ NAME OF VESSEL \_\_\_\_\_  
STATE OF REGISTRATION AND NO. \_\_\_\_\_  
U.S.C.G. VESSEL DOCUMENTATION NO. \_\_\_\_\_ WHERE DOCUMENTED \_\_\_\_\_

COMPUTATION OF PRICE

TRADE-IN DATA

GROSS SALES PRICE \_\_\_\_\_ ( MAKE \_\_\_\_\_ MODEL \_\_\_\_\_  
TRADE-IN ALLOWANCE \_\_\_\_\_ ( TYPE \_\_\_\_\_ LENGTH \_\_\_\_\_ YEAR \_\_\_\_\_  
NET SALES PRICE \_\_\_\_\_ ( STATE OF REGISTRATION AND NO. \_\_\_\_\_  
U.S.C.G. VESSEL DOCUMENTATION NO. \_\_\_\_\_

AFFIDAVIT OF PURCHASER

I HEREBY CERTIFY UNDER PENALTY OF FALSE STATEMENT that the above-described vessel was purchased without the State of Connecticut from the above-mentioned retailer by the above-mentioned purchaser. The vessel was sold to the purchaser on \_\_\_\_\_ at \_\_\_\_\_, having been delivered there by \_\_\_\_\_, who was not an agent of the purchaser, and having been accepted there by \_\_\_\_\_, an agent of the purchaser. I am a resident of the State of \_\_\_\_\_. The vessel was purchased for use principally in the State of \_\_\_\_\_. The vessel will be registered with the State of \_\_\_\_\_.

FOR THE PURCHASER: \_\_\_\_\_  
(Signature) (Title)

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

Notary Public

My commission expires the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

AFFIDAVIT OF RETAILER

I HEREBY CERTIFY UNDER PENALTY OF FALSE STATEMENT that I have examined this certificate and, to the best of my knowledge and belief, the information contained herein is true, accurate and complete.

FOR THE RETAILER: \_\_\_\_\_  
(Signature) (Title)

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

Notary Public

My commission expires the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

NOTES

This certificate shall not be valid unless wholly and correctly completed and acknowledged. Any item which is inapplicable shall be noted as such by the purchaser. Any misrepresentation will result in the imposition of use tax liability and statutory interest and penalties upon the purchaser or sales tax liability and statutory interest and penalties upon the retailer. Information contained herein will be furnished to other states and is subject to verification by the State of Connecticut. If the purchaser is a corporation, its president shall sign the Affidavit of Purchaser. FALSE STATEMENT IS A CLASS A MISDEMEANOR PUNISHABLE BY A FINE NOT IN EXCESS OF ONE THOUSAND DOLLARS OR IMPRISONMENT NOT IN EXCESS OF ONE YEAR, OR BOTH.

*Regulations of Connecticut State Agencies*

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AFFIDAVIT SUT-16a-6

STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

EXEMPTION CERTIFICATE  
AIRPLANE PURCHASED OUT-OF-STATE FROM CONNECTICUT RETAILER

This form shall be filed with the sales and use tax return of the retailer for the period during which the exemption is claimed. The retailer shall retain a copy with its records.

RETAILER INFORMATION

NAME OF RETAILER \_\_\_\_\_ TAX REGISTRATION NO. \_\_\_\_\_  
ADDRESS \_\_\_\_\_ TELEPHONE NO. \_\_\_\_\_ DATE OF SALE \_\_\_\_\_

PURCHASER INFORMATION

NAME OF PURCHASER \_\_\_\_\_  
IF CORPORATION: \_\_\_\_\_  
(Principal place of business) (Home address of president)  
IF INDIVIDUAL: \_\_\_\_\_  
(Name and address of employer) (Home address of individual)  
\_\_\_\_\_  
(Driver's License No.) (Issued by State of) (Expiration Date)

AIRPLANE IDENTIFICATION DATA

MAKE OF AIRPLANE \_\_\_\_\_ MODEL \_\_\_\_\_ YEAR \_\_\_\_\_  
MANUFACTURER SERIAL NO. \_\_\_\_\_ F.A.A. REGISTRATION NO. \_\_\_\_\_  
SALES PRICE (NO TRADE-IN ALLOWANCE CAN BE DEDUCTED FROM THE SALES PRICE) \_\_\_\_\_

AFFIDAVIT OF PURCHASER

I HEREBY CERTIFY UNDER PENALTY OF FALSE STATEMENT that the above-described airplane was purchased without the State of Connecticut from the above-mentioned retailer by the above-mentioned purchaser. The airplane was sold to the purchaser on \_\_\_\_\_ at \_\_\_\_\_, having been delivered there by \_\_\_\_\_, who was not an agent of the purchaser, and having been accepted there by \_\_\_\_\_, an agent of the purchaser. I am a resident of the State of \_\_\_\_\_. The airplane was purchased for use principally in the State of \_\_\_\_\_. The airplane was not purchased for use in the State of Connecticut.

FOR THE PURCHASER: \_\_\_\_\_  
(Signature) (Title)  
Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
Notary Public  
My commission expires the \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

AFFIDAVIT OF RETAILER

I HEREBY CERTIFY UNDER PENALTY OF FALSE STATEMENT that I have examined this certificate and, to the best of my knowledge and belief, the information contained herein is true, accurate and complete.

FOR THE RETAILER: \_\_\_\_\_  
(Signature) (Title)  
Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
Notary Public  
My commission expires the \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

NOTES

This certificate shall not be valid unless wholly and correctly completed and acknowledged. Any item which is inapplicable shall be noted as such by the purchaser. Any misrepresentation will result in the imposition of use tax liability and statutory interest and penalties upon the purchaser or sales tax liability and statutory interest and penalties upon the retailer. Information contained herein will be furnished to other states and is subject to verification by the State of Connecticut. If the purchaser is a corporation, its president shall sign the Affidavit of Purchaser. FALSE STATEMENT IS A CLASS A MISDEMEANOR PUNISHABLE BY A FINE NOT IN EXCESS OF ONE THOUSAND DOLLARS OR IMPRISONMENT NOT IN EXCESS OF ONE YEAR, OR BOTH.

*Regulations of Connecticut State Agencies*

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AFFIDAVIT SUT-16a-7  
STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES  
EXEMPTION CERTIFICATE  
VEHICLE PURCHASED BY

NONRESIDENT MEMBER OF THE ARMED FORCES STATIONED IN THIS STATE

This form shall be filed with the sales and use tax return of the retailer for the period during which the exemption is claimed. The retailer shall retain a copy with its records.

RETAILER INFORMATION

NAME OF RETAILER \_\_\_\_\_ TAX REGISTRATION NO. \_\_\_\_\_  
ADDRESS \_\_\_\_\_ TELEPHONE NO. \_\_\_\_\_ DATE OF SALE \_\_\_\_\_

MEMBER OF THE ARMED FORCES INFORMATION

NAME OF MEMBER OF ARMED FORCES \_\_\_\_\_ SERIAL NO. \_\_\_\_\_  
CURRENT ADDRESS \_\_\_\_\_  
BRANCH OF SERVICE \_\_\_\_\_ UNITY \_\_\_\_\_  
RANK \_\_\_\_\_ NAME OF COMMANDING OFFICER \_\_\_\_\_  
LOCATION OF DUTY STATION \_\_\_\_\_ STATE OF PERMANENT RESIDENCY \_\_\_\_\_

(Driver's License No.) \_\_\_\_\_ (Issued by State of) \_\_\_\_\_ (Expiration Date) \_\_\_\_\_

VEHICLE INFORMATION

MAKE OF VEHICLE \_\_\_\_\_ MODEL \_\_\_\_\_ YEAR \_\_\_\_\_  
COLOR \_\_\_\_\_ VEHICLE IDENTIFICATION NO. \_\_\_\_\_

COMPUTATION OF PRICE

TRADE-IN DATA

GROSS SALES PRICE \_\_\_\_\_ (MAKE \_\_\_\_\_ MODEL \_\_\_\_\_  
TRADE-IN ALLOWANCE \_\_\_\_\_) (YEAR \_\_\_\_\_ VEHICLE IDENTIFICATION NO. \_\_\_\_\_  
NET SALES PRICE \_\_\_\_\_) (STATE OF REGISTRATION AND NO. \_\_\_\_\_

AFFIDAVIT OF MEMBER OF THE ARMED FORCES

I HEREBY CERTIFY UNDER PENALTY OF FALSE STATEMENT that the above-described vehicle was purchased from the above-mentioned retailer by me. I am on full-time active duty in the Armed Forces of the United States. I am a permanent resident of a state other than Connecticut. I am assigned to a duty station located in the State of Connecticut. The information which I have furnished to the above-mentioned retailer and which is attached hereto is, to the best of my knowledge and belief, true, accurate and complete.

\_\_\_\_\_  
Signature of Member of the Armed Forces

Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Notary Public

My commission expires the \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

AFFIDAVIT OF RETAILER

I HEREBY CERTIFY UNDER PENALTY OF FALSE STATEMENT that I have examined this certificate and the attachments hereto and to the best of my knowledge and belief, the information contained herein is true, accurate and complete.

FOR THE RETAILER: \_\_\_\_\_ (Signature) \_\_\_\_\_ (Title)

Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Notary Public

My commission expires the \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

NOTES

This certificate shall not be valid unless wholly and correctly completed and acknowledged. Any item which is inapplicable shall be noted as such by the purchaser. Any misrepresentation will result in the imposition of use tax liability and statutory interest and penalties upon the member of the Armed Forces or sales tax liability and statutory interest and penalties upon the retailer. A member of the Armed Forces who purchases a vehicle from an out-of-state retailer must complete all parts of this certificate other than the Affidavit of Retailer and must submit this certificate to the department of motor vehicles if the vehicle is to be registered in this state. AN AFFIDAVIT BY THE COMMANDING OFFICER OF THE MEMBER OF THE ARMED FORCES STATING THAT THE MEMBER OF THE ARMED FORCES IS ON FULL-TIME ACTIVE DUTY AT A DUTY STATION IN THIS STATE MUST BE ATTACHED TO THIS CERTIFICATE. False statement is a Class A misdemeanor punishable by a fine not in excess of one thousand dollars or imprisonment not in excess of one year, or both.

(Effective December 19, 1984)