



# STATE OF CONNECTICUT

## DEPARTMENT OF REVENUE SERVICES



### Declaration of Payment of Connecticut Sales and Use Tax on a Motor Vehicle or Vessel

**Purpose:** A purchaser and a retailer of a motor vehicle or vessel use **Form AU-677** to confirm that sales tax was properly paid to the State of Connecticut and the motor vehicle or vessel does not qualify for exemption under Conn. Gen. Stat. §12-412(60).

Under Connecticut law, every motor vehicle or vessel retailer making a retail sale of a motor vehicle or vessel within Connecticut must collect Connecticut sales and use tax at the time of the sale, unless the sale is exempt.

Under Conn. Gen. Stat. §12-412(60), the sale of a motor vehicle or vessel by a Connecticut retailer is exempt only if the purchaser: (a) is not a resident of Connecticut, (b) does not maintain a permanent place of abode in Connecticut, and (c) will not present the motor vehicle or vessel for registration with the Connecticut Department of Motor Vehicles.

The sale of the motor vehicle or vessel described below does **not** qualify for exemption under Conn. Gen. Stat. §12-412(60) for the following reason(s):

- The purchaser is a resident of Connecticut.
- The purchaser, purchaser's spouse or legal guardian maintains a permanent place of abode in Connecticut.
- The purchaser has registered the motor vehicle or vessel in Connecticut (includes temporary registration).

The Connecticut sales and use tax was properly charged and collected at the time of the sale.

#### Motor Vehicle or Vessel Identification

Motor Vehicle Make \_\_\_\_\_ Model \_\_\_\_\_

Year \_\_\_\_\_ Color \_\_\_\_\_ Vehicle ID No. \_\_\_\_\_

Vessel Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Type \_\_\_\_\_ Length \_\_\_\_\_ Hull ID No. \_\_\_\_\_

Date of Sale \_\_\_\_\_ Retail Price \_\_\_\_\_ Trade-in Allowance \_\_\_\_\_ Tax Collected \_\_\_\_\_

#### Purchaser Information

Purchaser's Name \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

#### Retailer Information

Retailer's Name \_\_\_\_\_

Address \_\_\_\_\_

Connecticut Tax Reg. No. \_\_\_\_\_ Telephone No. ( ) \_\_\_\_\_

#### Retailer's Declaration

I, the undersigned authorized agent of the retailer named above, declare under the penalty of false statement that to the best of my knowledge the sale of the motor vehicle or vessel described above to the purchaser named above was not exempt from Connecticut sales and use tax under Conn. Gen. Stat. §12-412(60), that Connecticut sales and use tax was properly charged and collected on the sale, and that the purchaser is not eligible for a refund of such tax. (The penalty for false statement is imprisonment not to exceed one year, a fine not to exceed two thousand dollars, or both.)

Signature of Retailer's Authorized Agent \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_ Title \_\_\_\_\_

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