STATE OF CONNECTICUT
DEPARTMENT OF MOTOR VEHICLES

60 STATE STREET WETHERSFIELD, CONNECTICUT 06161
http://dmvct.org

USE TAX EXEMPTION ON MOTOR VEHICLES OR VESSELS SOLD TO OR BY BUSINESSES

Name: _____ Name: _____ _____
(Corporation/Partnership/LLC) (Stockholder/Partner/Member)

Address: _____ Address: _____

Year: _____ Make: _____ Model: _____ VIN/HULL # _____

This is a sale ☐ To a corporation, partnership, or LLC, or ☐ To a stockholder, partner or member.

Conn. Gen. Stat. §12-431 provides an exemption from use tax:

- when a motor vehicle or vessel is sold in connection with the organization, reorganization or liquidation of an incorporated business; or
- when a motor vehicle is sold in connection with the organization or the termination of a partnership or limited liability company.

Note: The exemption for incorporated businesses is for motor vehicles and vessels; the exemption for partnerships and LLCs is for motor vehicles only.

The sale of a motor vehicle or vessel to or from a corporation or the sale of a motor vehicle in connection with the organization or termination of a partnership or LLC may be made without payment of tax, provided that **all** of the following elements are present:

1. For **Corporations**: The vehicle or vessel is sold in connection with the organization, reorganization or liquidation of an incorporated business. For **Partnerships or LLCs**: The vehicle is sold in connection with the organization or termination of a partnership or LLC. Provide the date of action filed with the Secretary of the State.

Corporation	**Partnership or LLC**
Date of Incorporation: _____	Date of Articles of Organization: _____
Date of Dissolution: _____	Date of Dissolution: _____
Date of Formal Reorganization: _____	

2. For **Corporations**: The last taxable sale or use of the motor vehicle or vessel was subject to Connecticut sales or use tax. For **Partnerships or LLCs**: The last taxable sale or use of the motor vehicle was subject to Connecticut sales or use tax. Please provide the following:

Date of Last Taxable Sale or Use	**Date of Prior Connecticut Registration**	**Plate or Decal Number**
_____	_____	_____

3. For **Corporations**: The purchaser is the incorporated business or stockholder. For **Partnerships or LLCs**: The purchaser is the partnership or LLC or a partner or member thereof.

The applicant's shareholder, partner, or member may provide this statement.

Declaration: I declare under penalty of false statement that I am the purchaser or an authorized representative or the purchaser and have examined this information and to the best of my knowledge and belief it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Authorized Signature: _____ Date: _____

Please Print Name: _____ Title: _____

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