CONNECTICUT

Definitions

Antique, rare or special interest motor vehicle. A motor vehicle twenty years old or older which is being preserved because of historic interest and which is not altered or modified from the original manufacturer's specifications.

Modified antique motor vehicle. A motor vehicle twenty years old or older which has been modified for safe road use, including, but not limited to, modifications to the drive train, suspension, braking system and safety or comfort apparatus.

Composite motor vehicle. Any motor vehicle, composed or assembled from several parts of other motor vehicles, or the identification and body contours of which are so altered that the vehicle no longer bears the characteristics of any specific make of motor vehicle. Any vehicle not assembled by a manufacturer licensed as such in the State of Connecticut is classified as a composite motor vehicle

Connecticut DMV Guidance

Composite Vehicle Inspection – What to do:

- Vehicle must pass a composite vehicle inspection. All composite inspections are done at the Wethersfield inspection lane between 8 a.m. to 3 p.m. (Note: all lanes will be closed from noon to 1 p.m.) Note: Composite motor vehicles must be transported on a flat bed trailer or car carrier to the inspection site (not to be driven or towed; no wheel of the vehicle may touch the ground) except if validly registered in another state or if the owner is a licensed dealer or repairer. If vehicle is validly registered and titled out of state as "composite", then only a courtesy inspection is required at no charge. Weth. only.
- All composite vehicles are exempt from an emissions test.
- Bring the Certificate of Titles of all vehicles used for major component part

OR

- Bring one Title, plus receipts for the parts of the other vehicles used. If the parts are
 from used vehicles, make sure the receipts specify the Vehicle Identification Number
 (VIN). No Title is needed for non-major component parts (examples of major parts are:
 engine, cowls, transmission, frame, doors, trunk lid, front and rear fenders and quarter
 panels).
- Complete an Application for Inspection of Composite Motor Vehicle (form R-95)
- Two photographs of the vehicle as well as supporting documents showing proof of ownership.
- Complete an Application for Registration and Title (form H-13B)
- At the time of inspection a VIN will be assigned by the Inspector. The year assigned to
 the vehicle will be the year in which the vehicle was built or the year of a previously
 manufactured vehicle that it most closely resembles. On your registration and title
 documents, the make will be specified as "Composite."

What it will cost:

- \$88
- A fee of \$50 is charged for the assignment of a VIN.

All composite vehicles (except motorcycles) presented for a composite inspection will be required to be equipped with the following emissions systems based on the year of manufacture of the engine used in construction.

Emissions controls must match the year of the engine used in the composite vehicle. Documented proof of engine year must be provided by the applicant. This information will be verified for accuracy and the presence of all required components will be verified during the inspection.

Note: This requirement will not apply to vehicles with engines purchased prior to August 1, 2008. Documented proof of engine year and purchase date must still be provided at time of inspection.

All Light Duty Vehicles with Gasoline Engines were equipped with the controls indicated below (Lt. Duty = below 6001 lbs GVWR till 1978 & below 8501 lbs GVWR after):

Year of Engine Emissions Controls Required of All Vehicles That Year

Pre - 1966 None

1966 - 1970 PCV, Variable Advance Distributor

1971 – 1978 PCV, Variable Advance Distributor, Evap. Canister, and Thermostatic Air Cleaner or Air Injection System

1979 – 1988 PCV, Variable Advance Distributor, Evap. Canister, Thermostatic Air Cleaner or Air Injection System, and CAT

1989 – 1995 PCV, Variable Advance Distributor, Evap. Canister, CAT, Computerized Engine Management, O2 sensor

1996 – current PCV, Electronic Spark Control, Evap. Canister, CAT, Closed Loop Computerized Engine Management, O2 sensors, Fuel Injection

All Medium Duty Vehicles (under 10,001 lbs GVWR but greater than Lt. Duty till 2004 then under 14,001 but greater than Lt. Duty) with Gasoline Engine were equipped with the controls indicated below:

Pre - 1966 None

1966 – 1979 PCV, Variable Advance Distributor

1980 – 1984 PCV, Variable Advance Distributor, and Thermostatic Air Cleaner or Air Injection System

1985 – 1992 PCV, Variable Advance Distributor, Evap. Canister, Thermostatic Air Cleaner or Air Injection System

1993 – 2004 PCV, Variable Advance Distributor, Evap. Canister, CAT, Computerized Engine Management, O2 sensor

2005 – current PCV, Electronic Spark Control, Evap. Canister, CAT, Closed Loop Computerized Engine Management, O2 sensors, Fuel Injection

VIN Verifications

Vehicle types listed below must have a VIN verified at a DMV Inspection Lane - all other vehicles must be verified at a VIN verification test center. **PLEASE NOTE:** When coming to DMV for a VIN

verification please be prepared for a full safety inspection of the vehicle. Prior to any VIN verification being performed, all vehicles, trailers, motorcycles, etc must be fully operational and in compliance with all Connecticut laws and regulations. All vehicles, trailers and motorcycles arriving on top of or within trailers, or in the back of trucks must be off-loaded by the customer and equipped so as to be able to test the brakes, lights, horn and all other legally required equipment. VIN verifications will NOT be performed on vehicles that are not legal for the road or that are presented in such manner as to prevent a safety inspection from being conducted by DMV personnel.

Vehicle types that must have a VIN verified at a DMV Inspection Lane:

- Vehicles that have missing, altered, or otherwise undetectable VINs;
- Composite motor vehicles or trailers, including any homemade motor vehicles or trailers, dune buggies, and kit cars;
- Salvage vehicles;
- Grey market vehicles (vehicles that are imported from other countries, including Canada, and may not conform to the federal safety standards);
- Amphibious vehicles;
- Former military vehicles;
- Motorcycles with model years 1980 or older;
- Three-wheeled vehicles, except Harley Davidson, and Can Am (Spyder);
- Vehicles that are not listed on our approved list of manufacturers. (except utility trailers)
- ANY dirt bike or motorcycle that closely resembles a dirt bike regardless of whether the manufacturer is listed on the CT manufacturer's list MUST be brought to the Wethersfield DMV for a courtesy inspection.

What to do:

- Bring your vehicle to a DMV Inspection Lane. See locations and hours.
- After VIN is verified, you will receive a verification form, which will be required to
 register your vehicle at DMV. If your verification form is lost 30 days or more after the
 date of verification, you must have your VIN verified again and pay the \$10 fee. You can
 obtain a copy of the form at the station that verified the VIN.
- Proceed to a DMV Hub Office or Limited Service Office to register your vehicle with your verification form.

What to bring:

• The vehicle you want to register.

What it will cost:

• There is no fee for a VIN verification conducted at a DMV Inspection Lane.

Connecticut Laws

From Connecticut Regulations:

Sec. 14-15a-1. Special registration

As used in Sec. 14-15a-2, the term "special registration" shall mean a motor vehicle registration issued by the Commissioner of Motor Vehicles for motor vehicles registered pursuant to the following Sections of the Connecticut General Statutes:

...

(2) Sec. 14-20, number plates for antique, rare or special interest motor vehicles;

...

From Connecticut Statutes:

C.G.S.A. § 14-16a. Inspection of older vehicles before or upon transfer of ownership. Historical or special interest fire apparatus. Antique, rare or special interest motor vehicles. Modified antique or composite motor vehicles

(a) The commissioner may require that each motor vehicle registered in this state which is ten model years old or older shall, within thirty days before transfer of ownership or upon such transfer, be presented for inspection, as directed by the commissioner, at any Department of Motor Vehicles office or any official emissions inspection station or other facility authorized by the Commissioner of Motor Vehicles to conduct such inspection. The vehicle shall be inspected to determine whether it is properly equipped and in good mechanical condition before registration is issued to the new owner of the vehicle. If the commissioner authorizes the contractor that operates the system of official emissions inspection stations or other business or firm, to conduct the safety inspections required by this subsection, the commissioner may authorize the contractor or other business or firm to charge a fee, not to exceed fifteen dollars, for each such inspection. The commissioner may authorize any motor vehicle dealer or repairer, licensed in accordance with section 14-52 and meeting qualifications established by the commissioner, to perform an inspection required by this section or to make repairs to any motor vehicle that has failed an initial safety inspection and to certify to the commissioner that the motor vehicle is in compliance with the safety and equipment standards for registration. No such authorized dealer or repairer shall charge any additional fee to make such certification to the commissioner. If the commissioner authorizes any such dealer or repairer to conduct safety inspections, such licensee may provide written certification to the commissioner, in such form and manner as the commissioner prescribes, as to compliance of any motor vehicle in its inventory with safety and equipment standards, and such certification may be accepted by the commissioner as meeting the inspection requirements of this subsection.

(b) The following vehicles, upon transfer of ownership, shall be presented for inspection, as directed by the commissioner, at any Department of Motor Vehicles office or any official emissions inspection station authorized by the Commissioner of Motor Vehicles to conduct such inspection: (1) All motor vehicles ten model years old or older which are registered in this state and which were originally used or designed as fire apparatus and which are of historical or special interest as determined by the commissioner, (2) all antique, rare or special interest motor vehicles, and (3) all modified antique motor vehicles. Any such vehicle shall be inspected to determine whether it is in good mechanical condition before registration can be issued to the new owner of such vehicle. The determination of the mechanical condition of a vehicle described in subdivisions (1) and (2) of this subsection shall be made by inspecting only the vehicle's original equipment and parts or the functional reproductions of the original equipment and parts. The mechanical condition of modified antique motor vehicles shall be determined by inspecting the original equipment and any functioning replacements of such equipment. The model year designation for the purpose of registration of a modified antique motor vehicle or a composite motor vehicle shall be the model year that the body of such vehicle most closely resembles. If the commissioner authorizes the contractor that operates the system of official emissions inspection stations or other business or firm, except a licensee of the department, to conduct the safety inspections required by this subsection, the commissioner may authorize the contractor or other business or firm to charge a fee, not to exceed fifteen dollars, for each such inspection. The commissioner may authorize any motor vehicle dealer or repairer, licensed in accordance with section 14-52 and meeting qualifications established by the commissioner, to make repairs to any motor vehicle that has failed an initial safety inspection and to certify to the commissioner that the motor vehicle is in compliance with the safety and equipment standards for registration. No such authorized dealer or repairer shall charge any additional fee to make such certification to the commissioner.

C.G.S.A. § 14-20. Number plates for antique, rare or special interest motor vehicles. Issuance of number plates corresponding to year of manufacture. Registration. Regulations

- (a) The Commissioner of Motor Vehicles may issue special number plates for antique, rare or special interest motor vehicles, including antique, rare or special interest motor vehicles that have been modified, such special number plates to be issued on a permanent basis. The commissioner shall charge a fee for such plates which shall cover the entire cost of making the same. An owner of such antique, rare or special interest motor vehicle may use such owner's own porcelain number plate in place of the plates issued by the commissioner provided (1) such plate was originally issued by the department, and (2) such owner files with the commissioner a description and the number of such plate and any additional information the commissioner may require.
- (b) Notwithstanding the provisions of subsection (a) of this section, section 14-18 and section 14-21b, the owner of such antique, rare or special interest motor vehicle may be authorized by the commissioner to display a number plate originally issued by the Commissioner of Motor

Vehicles corresponding to the year of manufacture of such antique, rare or special interest motor vehicle. The commissioner shall issue a certificate of registration, as provided in section 14-12. Such registration shall be valid, subject to renewal, as long as the commissioner permits. Thereafter, the registration number and number plates, if any, which were assigned to such motor vehicle before such registration and number plates were issued under this section, shall be in effect. Each such number plate authorized for use by the commissioner shall be displayed in a conspicuous place at the rear of such motor vehicle at all times while the vehicle is in use or operation upon any public highway. A sticker shall be affixed to each such number plate to denote the expiration date of the registration, unless the commissioner authorizes the sticker, or other evidence of the period of the registration, to be placed elsewhere or carried in such motor vehicle. Such sticker may contain the corresponding letters and numbers of the registration and number plate. The commissioner may adopt regulations, in accordance with chapter 54,1 to implement the provisions of this section.

C.G.S.A. § 14-103a. Inspection of reassembled, altered or reconstructed vehicles. Composite vehicles. Vehicles made by unlicensed manufacturers

Any motor vehicle that (1) has been reconstructed, (2) is composed or assembled from the several parts of other motor vehicles, (3) the identification and body contours of which are so altered that the vehicle no longer bears the characteristics of any specific make of motor vehicle, or (4) has been declared a total loss by any insurance carrier and subsequently reconstructed, shall be inspected by the commissioner to determine whether the vehicle is properly equipped, in good mechanical condition and in the possession of its lawful owner. The model year designation for the purpose of registration of a composite motor vehicle inspected in accordance with this section shall be the model year that the body of such composite motor vehicle most closely resembles. Such vehicle shall be presented for inspection at any Department of Motor Vehicles office to conduct such inspection. The commissioner may require any person presenting any such reassembled, altered or reconstructed vehicle for inspection to provide proof of lawful purchase of any major component parts not part of the vehicle when first sold by the manufacturer. The commissioner may require, in accordance with the provisions of this section, the inspection of any other motor vehicle that has not been manufactured by a person, firm or corporation licensed in accordance with the provisions of section 14-67a. The fee for any inspection required by the provisions of this section shall be eighty-eight dollars. The inspection fee shall be in addition to regular registration fees. As used in this section, "reconstructed" refers to each motor vehicle materially altered from its original construction by the removal, addition or substitution of essential parts, new or used.

C.G.S.A. § 14-166. Exempted vehicles

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(b) The acquisition of a certificate of title for any motor vehicle older than twenty model years old shall not be required. The commissioner shall issue a certificate of title for a motor vehicle

older than twenty model years old at the request of the owner and charge such owner any fees required by section 14-192.

C.G.S.A. § 14-192. Fees

- (a) The commissioner shall be paid the following fees: (1) For filing an application for a certificate of title, twenty-five dollars; (2) for each security interest noted upon a certificate of title or maintained in the electronic title file pursuant to subsection (b) of section 14-175, ten dollars; (3) for each record copy search, twenty dollars; (4) for each assignment of a security interest noted upon a certificate of title or maintained in the electronic title file, ten dollars; (5) for an application for a replacement certificate of title, twenty-five dollars, provided such fee shall not be required for any such replacement certificate of title (A) which is requested on a form prepared and signed by the assessor in any town for purposes of such proof of ownership of a motor vehicle as may be required in accordance with section 12-71b, or (B) in connection with an application submitted by a licensed dealer in accordance with the provisions of subsection (c) of section 14-12 or section 14-61; (6) for an ordinary certificate of title issued upon surrender of a distinctive certificate, ten dollars; (7) for filing a notice of security interest, ten dollars; (8) for a certificate of search of the records of the Department of Motor Vehicles, for each name or identification number searched against, twenty dollars; (9) for filing an assignment of security interest, ten dollars; (10) for search of a motor vehicle certificate of title record, requested by a person other than the owner of such motor vehicle, twenty dollars; and (11) for a bond filing under section 14-176, twenty-five dollars.
- (b) If an application, certificate of title or other document required to be mailed or delivered to the commissioner under any provision of this chapter is not delivered to the commissioner within ten days from the time it is required to be mailed or delivered, the commissioner shall collect, as a penalty, an amount equal to the fee required for the transaction.

C.G.S.A. § 14-176. Withholding of certificate. Bond requirement

If the commissioner is not satisfied as to the ownership of the vehicle or that there are no undisclosed security interests in it, the commissioner may register the vehicle but shall either: (1) Withhold issuance of a certificate of title until the applicant presents documents reasonably sufficient to satisfy the commissioner as to the applicant's ownership of the vehicle and that there are no undisclosed security interests in it; or (2) as a condition of issuing a certificate of title, require the applicant to file with the commissioner a bond in the form prescribed by the commissioner and executed by the applicant, and either accompanied by the deposit of cash with the commissioner or also executed by a person authorized to conduct a surety business in this state. The bond shall be in an amount equal to twice the value of the vehicle as determined by the commissioner and conditioned to indemnify any prior owner and lienholder and any subsequent purchaser of the vehicle or person acquiring any security interest in it, and their respective successors in interest, against any expense, loss or damage, including reasonable attorney's fees, by reason of the issuance of the certificate of title of the vehicle or on account

of any defect in or undisclosed security interest upon the right, title and interest of the applicant in and to the vehicle. Any such interested person has a right of action to recover on the bond for any breach of its conditions, but the aggregate liability of the surety to all persons shall not exceed the amount of the bond. The bond, and any deposit accompanying it, shall be returned at the end of five years or prior thereto if the vehicle is no longer registered in this state and the currently valid certificate of title is surrendered to the commissioner, unless the commissioner has been notified of the pendency of an action to recover on the bond.

C.G.S.A. § 12-71. Personal property subject to tax. Computer software not subject to tax. Determination of situs of motor vehicles and snowmobiles for tax purposes

- (a) All goods, chattels and effects or any interest therein, including any interest in a leasehold improvement classified as other than real property, belonging to any person who is a resident in this state, shall be listed for purposes of property tax in the town where such person resides, subject to the provisions of sections 12-41, 12-43 and 12-59. Any such property belonging to any nonresident shall be listed for purposes of property tax as provided in section 12-43. Motor vehicles and snowmobiles shall be listed for purposes of the property tax in accordance with subsection (f) of this section.
- (b) Except as otherwise provided by the general statutes, property subject to this section shall be valued at the same percentage of its then actual valuation as the assessors have determined with respect to the listing of real estate for the same year, except that any antique, rare or special interest motor vehicle, as defined in section 14-1, shall be assessed at a value of not more than five hundred dollars. The owner of such antique, rare or special interest motor vehicle may be required by the assessors to provide reasonable documentation that such motor vehicle is an antique, rare or special interest motor vehicle, provided any motor vehicle for which special number plates have been issued pursuant to section 14-20 shall not be required to provide any such documentation. The provisions of this section shall not include money or property actually invested in merchandise or manufacturing carried on out of this state or machinery or equipment which would be eligible for exemption under subdivision (72) of section 12-81 once installed and which cannot begin or which has not begun manufacturing, processing or fabricating; or which is being used for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing or being used for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis or being used for measuring or testing or metal finishing or in the production of motion pictures, video and sound recordings.

...

Connecticut Equipment Exemptions

From Connecticut Statutes:

C.G.S.A. § 14-62b. Sale of used motor vehicle parts

- (a) As used in this section:
- (1) "Motor vehicle part" means a major component part, as defined in subdivision (2) of subsection (a) of section 14-149a.
- (2) "Used motor vehicle part" means any of the parts listed in subparagraphs (A) to (Q), inclusive, of subdivision (1) of this section which has been taken from and previously utilized in any motor vehicle or light truck having a gross vehicle weight of less than ten thousand pounds.
- (b) No new car dealer, used car dealer, repairer or limited repairer, as defined in section 14-51, licensed in accordance with the provisions of section 14-52, may purchase or in any manner obtain possession of any motor vehicle for the purpose of dismantling such motor vehicle and selling its parts, as defined in subsection (a) of this section, for use in any other motor vehicle, except that any such dealer or repairer may sell used motor vehicle parts if the parts are installed in a motor vehicle by such dealer or repairer for the purpose of repair or maintenance of such motor vehicle.
- (c) Any dealer or repairer who violates subsection (b) of this section, after notice and hearing in accordance with the provisions of chapter 54,1 shall be subject to a civil penalty of not more than two thousand dollars.
- (d) No provision of this section shall apply to the sale or purchase of used motor vehicle parts for use in antique, rare or special interest motor vehicles or modified antique motor vehicles, as defined in section 14-1.
- (e) Any person, firm or corporation engaging in the business of purchasing or obtaining a motor vehicle for the purpose of dismantling such motor vehicle and selling its parts without first obtaining a motor vehicle recycler's license issued pursuant to the provisions of section 14-67l shall be deemed to have committed a class C misdemeanor.

C.G.S.A. § 14-96c. Tail lamps. Illumination of rear registration plate

(a) After October 1, 1967, every motor vehicle, trailer, semitrailer and pole trailer, and any other vehicle which is being drawn at the end of a combination of vehicles, shall be equipped with at least two tail lamps mounted on the rear, which, when lighted as required in subsection (a) of section 14-96a, shall emit a red light plainly visible from a distance of one thousand feet to the rear, except that passenger cars manufactured or assembled prior to October 1, 1957, and motorcycles shall have at least one such tail lamp. On a combination of vehicles, only the tail lamps on the rearmost vehicle need actually be seen from the distance specified. On

vehicles equipped with more than one tail lamp, the lamps shall be mounted on the same level and as widely spaced laterally as practicable.

- (b) Every tail lamp upon every vehicle shall be located at a mounted height of not more than seventy-two inches nor less than fifteen inches.
- (c) The rear registration plate shall be so illumined with a white light as to render it clearly legible from a distance of fifty feet to the rear. Any tail lamp or tail lamps, together with any separate lamp or lamps for illuminating the rear registration plate, shall be so wired as to be lighted whenever the head lamps or auxiliary driving lamps are lighted, except that any vehicle equipped by the manufacturer with daytime running lamps which meet federal requirements may have such daytime running lamps illuminated without illumination of the tail lamps or rear registration plate.
- (d) Failure to have tail lamps or failure to illuminate the rear registration plate as required in this section shall be an infraction.

§ 14-96e. Stop lamps. Turn signals

- (a) Each motor vehicle, trailer, semitrailer and pole trailer shall be equipped with two or more stop lamps meeting the requirements of subsection (a) of section 14-96r, except that passenger motor vehicles manufactured or assembled prior to October 1, 1957, and motorcycles shall be equipped with at least one stop lamp. On a combination of vehicles, only the stop lamps on the rearmost vehicle need actually be seen from the distance specified.
- (b) Each motor vehicle in use on a highway shall be equipped with, and required signals shall be given by, a turn signal lamp or lamps complying with the requirements of the Code of Federal Regulations, Title 49, Section 571.108, as amended.
- (c) Failure to equip vehicles with stop lamps or a turn signal lamp or lamps or turn signal devices as required by this section shall be an infraction.

§ 14-25d. Registration of DUKW or similar amphibious vehicle. Restrictions or prohibitions imposed by traffic authority

(a) Notwithstanding any other provision of this chapter, the Commissioner of Motor Vehicles may register a DUKW amphibious vehicle, manufactured by General Motors Corporation during the years 1942 to 1945, inclusive, or similar amphibious vehicle as an antique, rare or special interest motor vehicle, in accordance with the provisions of section 14-20, unless such amphibious vehicle has been modified by the addition of seats to transport passengers for hire, in which case the commissioner may issue to the owner of such amphibious vehicle registration for a motor bus, in accordance with the provisions of subsection (d) of section 14-49. No such registration shall be issued until such amphibious vehicle has passed a safety inspection conducted by the Department of Motor Vehicles.

(b) Any traffic authority, as defined in subdivision (6) of section 14-297, may impose restrictions or prohibitions concerning the use and operation of any such amphibious vehicle registered as a motor bus, on any highway or bridge under its jurisdiction as such traffic authority determines to be necessary for the protection of the passengers of such amphibious vehicle and highway users.

CONNECTICUT REGISTRATION AND

STATE OF CONNECTICUT **DEPARTMENT OF MOTOR VEHICLES** 60 STATE STREET, WETHERSFIELD, CT 06161

http://www.ct.gov/dmv

DMV USE ONLY - TEMPORARY PLATE NUMBER

DMV LISE ONLY - PERMANENT PLATE NUMBER

TITLE APPLICATION H-13B REV. 6-2019 INSTRUCTIONS:

X

 Please print using a black or Fill out the applicable section Use the DMV website to cher 	ns of this form.	nents require	ed to complete y	our trans	action an	d for any ou	tstanding co	mpliance issu	ues.	1V 002 014	ET - TERMARENT FEATE	NOMBER
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SALES TAX INSTRUCTIONS

- A) SALES OR USE TAX COMPUTATION The sales or use tax is based on the invoiced purchase price for vehicles purchased from a licensed dealer. If the vehicle is purchased from a private individual, not from a licensed dealer, the sales or use tax is based on the current month's issue of the N.A.D.A. Official Used Car Guide, Eastern Edition or the *Bill of Sale*, whichever is greater.
- B) SALES TAX PAID IN ANOTHER STATE In order to obtain credit for sales/use tax paid to another jurisdiction, you must present proof of payment in the form of an official receipt or dealer's invoice.
- C) BARTER, TRADE, SWAP When two individuals trade vehicles, each must pay sales/use tax on the value of the vehicle received based on the current month's issue of the N.A.D.A. Official Used Car Guide, Eastern Edition.
- D) CHECKS Please make your check payable to "DMV". The total for all DMV fees also will include the sales tax.
- E) REFUNDS Claims for sales or use tax refunds must be submitted to the Department of Revenue Services. Use CERT-106, Claim for Refund of Use Tax Paid on Motor Vehicle Purchased from Other Than a Motor Vehicle Dealer, to claim a refund of use tax paid on a motor vehicle purchased from other than a motor vehicle dealer. A CERT-106 form is available at all DMV branches. All other claims for refund, with supporting documents, must be directed to the Department of Revenue Services, Refunds, Public Services Unit, 450 Columbus Boulevard, Suite 1, Hartford, CT 06103.

SPECIAL INSTRUCTIONS FOR THOSE CLAIMING EXEMPTION FROM CONNECTICUT SALES OR USE TAX

Specify the applicable code (1, 2, 3, 4, or 5) as described below in the space on the front in SECTION 7 labeled TAX EXEMPTION. Include additional information as required below for the applicable code in the area labeled EXEMPTION INFORMATION.

- Code 1: Transfer between immediate family members (Only MOTHER, FATHER, SPOUSE (wife, husband, civil union), DAUGHTER, SON, SISTER or BROTHER qualify as "immediate family members"). Specify code "1" and in the area labeled EXEMPTION INFORMATION, write which of the above-listed relationships describes the person from whom you obtained the vehicle. Specify the state in which this immediate family member previously registered the vehicle. In order to qualify for this exemption, the vehicle must have been registered in this immediate family member's name for at least 60 days.
- Code 2: Sale to a Connecticut exempt organization or to a governmental agency. Specify code "2" and write the Connecticut Tax Exemption Number beginning with "E" in the area labeled EXEMPTION INFORMATION or attach a copy of the organization's Internal Revenue Code Section 501(c)(3) or 501(c)(13) exemption letter issued by the IRS.
- Code 3: Sales or Use Tax was paid to another jurisdiction. An official receipt or dealer's invoice must be presented identifying the amount of sales tax paid. Specify code "3" and, in the area labeled EXEMPTION INFORMATION, write the amount of tax paid and the jurisdiction to which this tax was paid.
- Code 4: Vehicles purchased while residing outside of Connecticut. Out-of-state registration or photocopy is required. Vehicles should have been registered out-of-state at least 30 days prior to application for Connecticut registration. Specify code "4" and, in the area labeled EXEMPTION INFORMATION, write in order (1) the state in which you were residing when you purchased vehicle, (2) the date the vehicle was purchased, (3) the date the vehicle was registered in that state, and (4) the date the vehicle was first moved to Connecticut.
- Code 5: Other reasons. Specify code "5" and write the applicable letter from the list below in the area labeled EXEMPTION INFORMATION.
 - **5A) GIFT** If vehicle was received as a gift, provide a copy of form AU-463, "Motor Vehicle and Vessel Gift Declaration". These forms are available at all DMV offices.
 - 5B) VEHICLE PURCHASED BY A LESSOR EXCLUSIVELY FOR LEASE OR RENTAL Provide the Connecticut Tax Registration Number of the lessor/purchaser.
 - **5C) SALE BY A FEDERAL AGENCY, FEDERAL CREDIT UNION OR AMERICAN RED CROSS** Vehicle must have been obtained from a Federal Agency, a Federal Credit Union or the American Red Cross.
 - **5D) CORPORATE ORGANIZATION, REORGANIZATION OR LIQUIDATION** Acquiring a vehicle in connection with the organization, reorganization or liquidation of an incorporated business provided (a) the last taxable sale, transfer or use of the motor vehicle was subjected to Connecticut sales or use tax, (b) the transferee is the incorporated business or a stockholder thereof.
 - **PARTNERSHIP OR LLC ORGANIZATION OR TERMINATION** Acquiring a vehicle in connection with the organization or termination of a partnership or LLC provided (a) the last taxable sale, transfer or use of the motor vehicle was subjected to Connecticut sales or use tax, and (b) the purchaser is the partnership or limited liability company, as the case may be or member, thereof, as the case may be
 - **5F) HIGH MPG PASSENGER MOTOR VEHICLES** Section 12-412(110) exempts the sale on and after January 1, 2008, and prior to July 1, 2010, of any passenger motor vehicle, as defined in section 14-1, that has a U.S. EPA estimated city or highway gasoline mileage rating of at least 40 miles per gallon.
 - 5G) COMMERCIAL TRUCKS, TRUCK TRACTORS, TRACTORS AND SEMITRAILERS AND VEHICLES USED IN COMBINATION THEREWITH Section 12-412(70)(A)(i) exempts commercial trucks, truck tractors, tractors and semitrailers and vehicles used in combination therewith which have a gross vehicle weight rating in excess of 26,000 pounds.

Section 12-412(70)(A)(ii) exempts commercial trucks, truck tractors, tractors and semitrailers and vehicles used in combination therewith operated actively and exclusively during the period commencing upon its purchase and ending one year after the date of purchase for the carriage of interstate freight pursuant to a certificate or permit issued by the Interstate Commerce Commission (ICC) or its successor agency. Purchaser - please attach a copy of your certificate or permit that was issued by the ICC or its successor agency, and a copy of a properly completed Dept. of Revenue Services CERT-105, Commercial Motor Vehicle Purchased Within Connecticut for Use in the Carriage of Freight in Interstate Commerce.

For further information about sales and use taxes, see the DRS website (www.ct.gov/drs) or call DRS during business hours, Monday through Friday:

- 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or
- 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

APPLICATION FOR INSPECTION OF COMPOSITE MOTOR VEHICLE

R-95 REV. 6-2001

STATE OF CONNECTICUT **DEPARTMENT OF MOTOR VEHICLES**

BRANCH OPERATIONS DIVISION
On The Web At http://dmvct.org



				PERSONAL I	NFORMATION TELEPHONE NUMBER					
NAME	NAME						DATE OF REQUEST			
ADDRESS (St	ADDRESS (Street and Number)					(State)	(Zip Code)			
				VEHICLE IN	FORMATION					
ENGINE YEAR	ENGINE MAKE		ENGIN	E TYPE	ENGINE ID NUMBER					
BODY MATERIAL					BODY STYLE		VEHICLE COLOR			
FRAME MFG. BY			YEAR	FRAME MFG.	FRAME ID NUMBER					
TRANSMISSION YE	TRANSMISSION YEAR (or Transaxle) TRANSMISSION MAKE (or			r Transaxle)	TRANSMISSION ID NUMBER					
REAR AXLE YEAR	LE YEAR REAR AXLE MAKE				REAR AXLE ID NUMBER					
HORN (Electric or C	DRN (Electric or Other) WINDSHIELD MARKINGS				NUMBER OF WINDSHIELD	NUMBER OF MIRRORS				
TYPE OF SERVICE	TYPE OF SERVICE BRAKES PARKING BRAKE TYPE				TYPE OF SEAT BELTS USED					
HYDRAU	☐ HYDRAULIC ☐ OTHER									
FRONT WHEEL AND TIRE SIZE					REAR WHEEL AND TIRE SIZE					
IS THE ELECTRICAL WIRING COLOR CODED? IS FUEL TANK VENTED?					IS THIS VEHICLE COMPOSED OF NEW OR USED PARTS?					
HEIGHT OF VEHICLE			WIDTH OF VEHICLE		LENGTH OF V	LENGTH OF VEHICLE				
GIVE A BRIEF DES	CRIPTION OF HOV	V THIS VEHICL	E WAS ASSI	 EMBLED (i.e. kits , from several ve	hicles, etc.)					
LIST SOURCE OF I	DRIVETRAIN, FRAI	ME, BODY, ANI	D FENDER C	OMPONENTS						
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<u>^A PHC</u>	TOGRA	APH OF	- I HIS			WILLED W	ITH THIS REPORT*			
				₽ DMV U	SE ONLY ▼					
ASSIGNED YEAR	TYPE	GLIDEF	R-KIT	STREET ROD []	KIT CAR MOTO	ORCYCLE	OTHER			
FEES COLLECTE		MPOSITE		ASSIGNED VIN	ОТН	IER	TOTAL			
PASSE	DATE		CT AS	SIGNED VIN	I	INSPECTION TICKE	T NUMBER			
_	1		OUT-C	F-STATE ASSIGNED VIN		-				
REJECT		TOD				DADGE NUMBER	DATE			
SIGNATURE OF EX	ANIINING INSPEC	IUK				BADGE NUMBER	DATE			