

SLS
953



Validation Number

TENNESSEE DEPARTMENT OF REVENUE
REPORT OF CASUAL OR ISOLATED SALE OF VESSEL OR BOAT

New Owner's First Name	Middle Initial	Last Name	Previous Owner's First Name	Middle Initial	Last Name
Street Address			Street Address		
City		State	Zip Code	City	
		State	Zip Code		

Date Acquired	Make of Boat (MFG)	Model	Hull ID#	Year Built	Body Style	Open	Length	Current No. on Boat
					Cabin	House		
					Personal Watercraft			

1. Purchase Price of Boat, Motor, and Trailer (Attach Bill of Sale)	2. Trade-in Allowance (* Enter below)	3. Taxable Amount	4. Taxable Amount of Boat/Motor (**See Line 6)	5. Taxable Amount of Trailer (**See Line 9)
\$	\$	\$	\$	\$

6. State Sales or Use Tax Due on Boat and Motor (Amount in Line 4 multiplied by state rate. ** If purchase price of boat, motor, and trailer is one amount, use 90% of Line 3 for boat and motor purchase price.)	\$
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7. Local Sales or Use Tax Due on Boat and Motor (Up to \$1,600 of amount in Line 4 multiplied by local rate. Local tax capped at \$1,600 on each single article.)	\$
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8. State Single Article Tax Due on Boat and Motor (Multiply portion of amount in Line 4 between \$1,600 and \$3,200 by 2.75%)	\$
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9. State Sales or Use Tax Due on Trailer (Amount in Line 5 multiplied by state rate. *** If purchase price of boat, motor, and trailer is one amount, use 10% of Line 3 for trailer purchase price.)	\$
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10. Local Sales or Use Tax Due on Trailer (Up to \$1,600 of amount in Line 5 multiplied by local rate. Local tax capped at \$1,600 on each single article.)	\$
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11. State Single Article Tax Due on Trailer (Multiply portion of amount in Line 5 between \$1,600 and \$3,200 by 2.75%)	\$
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12. State and Local Tax Due on all Warranty or Service Contracts purchased on Boat, Motor, and/or Trailer and on which Tennessee Sales Tax was not Collected (Multiply total purchase prices by the state and local sales tax rates).	12a. State Tax	12b. Local Tax
	\$	\$

13. Sales or Use Tax Paid in State of _____ (Documentation must be attached)	\$
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14. Tax Due (Lines 6 - 12 less Line 13): \$	15. Clerk's Fee: \$	16. Total Due (Lines 14 and 15): \$
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County Clerk - If no tax due, mark specific explanation. Must attach any required information.

* _____ Trade-in - Enter year, make, model, and hull or VIN# _____

_____ Gift (Attach affidavit) _____ New Tennessee Resident - NOT EXEMPT on boats with a fair market value of \$10,000 or more. Must pay tax on Fair Market Value of \$10,000 or more less tax paid in other state. Complete Line 13.

_____ Resale - Enter Sales Tax Account Number _____

_____ Other (Attach documentation) _____

I certify that tax is paid on total consideration of boat, motor and trailer. Signature of New Owner: _____ Date: _____	Signature certifies that taxpayer has paid tax on the sales price as required by Tenn. Code Ann. Section 67-6-406.	
	Name of County Clerk: _____	
	Name of County: _____	No. _____
	Signature: _____ Title: _____	