

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	<input type="checkbox"/> Open	Length	Current No. on Boat
					<input type="checkbox"/> Cabin	<input type="checkbox"/> House		
					<input type="checkbox"/> 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.)	\$	
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.)	\$	
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%)	\$	
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.)	\$	
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.)	\$	
11. State Single Article Tax Due on Trailer (Multiply portion of amount in Line 5 between \$1,600 and \$3,200 by 2.75%)	\$	
12. Sales or Use Tax Paid in State of _____ (Documentation must be attached)	\$	
13. Tax Due (Lines 6 - 11 less Line 12): \$	14. Clerk's Fee: \$	15. Total Due (Lines 13 and 14): \$

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. Must pay tax on Fair Market Value less tax paid in other state. Complete Line 12.

_____ 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: _____