

**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	City		State
Zip Code			Zip Code		

Date Acquired	Make of Boat (MFG)	Model	Hull ID#	Year Built	Body Style <input type="checkbox"/> Open <input type="checkbox"/> Cabin <input type="checkbox"/> House <input type="checkbox"/> Personal Watercraft	Length	Current No. on Boat
---------------	--------------------	-------	----------	------------	--	--------	---------------------

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. <b>** If purchase price of boat, motor, and trailer is one amount, use 90% of Line 3 for boat and motor purchase price. )</b>	\$	
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. <b>*** If purchase price of boat, motor, and trailer is one amount, use 10% of Line 3 for trailer purchase price.)</b>	\$	
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: \_\_\_\_\_