

Idaho State Tax Commission  
BOAT REGISTRATION SALES TAX AFFIDAVIT

To be completed by any person TRANSFERRING or obtaining a NEW boat registration.

A.

REGISTER TO: New owner's name	Driver's license number	Name of seller	Driver's license number
Street address	Phone number	Address of seller	
City, State, Zip		City, State, Zip	
Year	Make	Model	VIN/HIN

B.

1. Gross sales price of boat .....	\$	_____
2. Trade-in Allowance: Enter an amount here ONLY if item is traded in to a dealer		
Item _____	Amount .....	\$ _____
3. Net taxable sales price (Line 1 minus line 2) .....	\$	_____
4. Idaho Sales Tax Due (Apply current tax rate to line 3) .....	\$	_____
5. a. Sales Tax paid to Idaho dealer .....	\$	_____
b. Sales Tax paid to another state - Name of state _____	\$	_____
6. IDAHO TAX DUE: Subtract line 5a or 5b from line 4. If equal to or less than zero, enter zero.....	\$	_____

IF YOU HAVE PAID THE IDAHO SALES TAX TO A DEALER, STOP HERE AND SIGN BELOW.

C.

Check appropriate box.

I OWE THE TAX, because:

The dealer or seller did not collect the tax. I will remit the tax due directly to the State Tax Commission within 15 days.

The out-of-state dealer charged me another state's sales tax that is less than the amount due the state of Idaho. I will provide a copy of the sales invoice and pay the difference due on line 6 to the State Tax Commission within 15 days.

Other \_\_\_\_\_

I DO NOT OWE THE TAX, because:

I purchased the boat out-of-state and paid tax to an out-of-state dealer. I will provide a copy of the sales invoice to the Idaho State Tax Commission within 15 days.

Other \_\_\_\_\_

D.

IMPORTANT!! Read before signing.

I realize that the statements I make here will be verified by the State Tax Commission. I also realize that I am responsible for paying any tax due directly to the State Tax Commission within 15 days of this registration. If I do not forward the payment or the required information within the 15 days, I realize that the State Tax Commission will pursue collection of the tax plus penalties and interest as provided by the Idaho Sales Tax Act.

Under penalties of perjury I swear that the above information is true and correct to the best of my knowledge.

Buyer's Signature	Date
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VENDOR Complete this Portion >	Vendor I.D.	Date
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OWNER return copy of this form along with any required documentation or payment to:

IDAHO STATE TAX COMMISSION  
Tax Discovery Bureau  
P.O. Box 36  
Boise, Idaho 83722  
(208) 334-7660