

**ST-109**

ST00120  
8-16-95

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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<b>VENDOR Complete this Portion &gt;</b>	Vendor I.D.	Date
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**OWNER return canary 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

White - Owner's copy  
Canary - Owner forward with check or documents required to Idaho State Tax Commission  
Pink - Dealer/Vendor forward to Parks and Recreation with registration copy