

**PENNSYLVANIA BOAT DEALER'S REPORT
 OF SALES OF BOATS WHICH ARE
 DELIVERED BY THE SELLER OUT OF STATE**

One copy for the Dealer. One copy for Department of Revenue. One copy for your records. Please see instructions on last page.

SECTION I DEALER INFORMATION			
PA Boat Dealer			PA Sales Tax License Number
Street Address			
City	County	State	ZIP Code

SECTION II PURCHASER INFORMATION			
Name	Co-Owner Name (if applicable)	Driver's License Number (state)	Date of Purchase
Street Address		TIN (if applicable)	TIN Type
City	County	State	ZIP Code

SECTION III BOAT IDENTIFICATION INFORMATION				
Builder	Model	Year	Length	Hull Identification Number
Engine Manufacturer	Engine Identification Number	Engine Horsepower	Purchase Price (without trade)	Include Boat, Motor, Accessories and Freight excluding trailer with Purchase Price.

SECTION IV BOAT TRAILER IDENTIFICATION INFORMATION		
State of Registration	Registration Number	Purchase Price

SECTION V USE INFORMATION	
Boat Will Be Delivered by the Seller to City/Town	State
Boat Will Be <input type="checkbox"/> Documented <input type="checkbox"/> Registered in the State of _____	
Storage Address (where boat will be primarily used or moored. Include Marina and/or body of water.)	
City	State ZIP Code
Marina	Slip Number Body of Water
Boats Storage Location in Non-Use Months (i.e. winter) City/Town	State

SECTION VI CERTIFICATION	
I, the dealer listed above, certify under penalty of law, that I have advised the purchaser(s) of the above declared boat of his/their sales tax responsibility to the Commonwealth of Pennsylvania. I further certify that the boat was delivered to the address listed in Part IV (A) above.	
Dealer Signature	Date
I/We, the purchaser(s) of the above described boat, have read all parts of this form and certify under penalty of law that the information inserted on the form is true and correct. I/We understand that should the boat be brought into the state of Pennsylvania following its purchase and delivery, I/We will be liable for tax at the rate of 6%, add on additional 1% for Allegheny or Philadelphia County Tax.	
Resident Purchaser's Signature	Date
Resident Purchaser's Signature	Date

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Street Address		TIN (if applicable)	TIN Type
City	County	State	ZIP Code

SECTION III BOAT IDENTIFICATION INFORMATION				
Builder	Model	Year	Length	Hull Identification Number
Engine Manufacturer	Engine Identification Number	Engine Horsepower	Purchase Price (without trade)	Include Boat, Motor, Accessories and Freight excluding trailer with Purchase Price.

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State of Registration	Registration Number	Purchase Price

SECTION V USE INFORMATION	
Boat Will Be Delivered by the Seller to City/Town	State
Boat Will Be <input type="checkbox"/> Documented <input type="checkbox"/> Registered in the State of _____	
Storage Address (where boat will be primarily used or moored. Include Marina and/or body of water.)	
City	State ZIP Code
Marina	Slip Number Body of Water
Boats Storage Location in Non-Use Months (i.e. winter) City/Town	State

SECTION VI CERTIFICATION	
I, the dealer listed above, certify under penalty of law, that I have advised the purchaser(s) of the above declared boat of his/their sales tax responsibility to the Commonwealth of Pennsylvania. I further certify that the boat was delivered to the address listed in Part IV (A) above.	
Dealer Signature	Date
I/We, the purchaser(s) of the above described boat, have read all parts of this form and certify under penalty of law that the information inserted on the form is true and correct. I/We understand that should the boat be brought into the state of Pennsylvania following its purchase and delivery, I/We will be liable for tax at the rate of 6%, add on additional 1% for Allegheny or Philadelphia County Tax.	
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PA Boat Dealer			PA Sales Tax License Number		
Street Address					
City			County	State	ZIP Code

SECTION II PURCHASER INFORMATION

Name		Co-Owner Name (if applicable)		Driver's License Number (state)	Date of Purchase
Street Address				TIN (if applicable)	TIN Type
City			County	State	ZIP Code

SECTION III BOAT IDENTIFICATION INFORMATION

Builder	Model	Year	Length	Hull Identification Number	
Engine Manufacturer	Engine Identification Number	Engine Horsepower	Purchase Price (without trade)	Include Boat, Motor, Accessories and Freight excluding trailer with Purchase Price.	

SECTION IV BOAT TRAILER IDENTIFICATION INFORMATION

State of Registration	Registration Number	Purchase Price
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SECTION V USE INFORMATION

Boat Will Be Delivered by the Seller to City/Town			State
Boat Will Be <input type="checkbox"/> Documented <input type="checkbox"/> Registered in the State of _____			
Storage Address (where boat will be primarily used or moored. Include Marina and/or body of water.)			
City			State ZIP Code
Marina	Slip Number	Body of Water	
Boats Storage Location in Non-Use Months (i.e. winter) City/Town			State

SECTION VI CERTIFICATION

I, the dealer listed above, certify under penalty of law, that I have advised the purchaser(s) of the above declared boat of his/their sales tax responsibility to the Commonwealth of Pennsylvania. I further certify that the boat was delivered to the address listed in Part IV (A) above.

Dealer Signature	Date
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I/We, the purchaser(s) of the above described boat, have read all parts of this form and certify under penalty of law that the information inserted on the form is true and correct. I/We understand that should the boat be brought into the state of Pennsylvania following its purchase and delivery, I/We will be liable for tax at the rate of 6%, add on additional 1% for Allegheny or Philadelphia County Tax.

Resident Purchaser's Signature	Date
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Instructions for Form REV-1784

Pennsylvania Boat Dealer's Report of Sales of Boats
Which Are Delivered by the Seller Out-Of-State

REV-1784 IN (DR) 10-20

GENERAL INFORMATION

BOAT

Any motorized or nonmotorized watercraft having a capacity of 1,000 pounds or more as evidenced by the capacity plate.

BOAT DEALER

Any person engaged in the business of selling and/or leasing boats in Pennsylvania.

It is presumed that all sales of boats are subject to sales tax unless the boat dealer or purchaser provides adequate proof that the sale is not taxable. The PA Department of Revenue requires the completion of this form by any boat dealer for all sales of boats, as described above, which are delivered out of state.

LINE INSTRUCTIONS

SECTION I

DEALER INFORMATION

Print or type dealer name, PA sales tax license number, address, city, county, state and ZIP code.

SECTION II

PURCHASER INFORMATION

Print or type purchaser's name, drivers license number (including state), date of purchase, address, city, county, state and ZIP code. Include name of co-owner if applicable.

SECTION III

BOAT IDENTIFICATION INFORMATION

Print or type builder name, model, year, length, hull identification number, engine manufacturer, engine identification number, engine horsepower, and purchase price (without trade). Include boat, motor, accessories and freight excluding trailer with purchase price.

SECTION IV

BOAT TRAILER IDENTIFICATION INFORMATION

Print or type state of registration, registration number and purchase price.

SECTION IV

USE INFORMATION

Print or type city or town and state boat will be delivered by the seller. Check whether the boat will be documented or registered and list the state of registration.


Print or type the storage address where the boat will be primarily used or moored. Include Marina with slip number and/or body of water.

Print or type the boats storage location in non-use months, for example winter storage. Please identify the city/town and state of storage location.

SECTION VI

CERTIFICATION

Dealer must sign and date along with the purchaser, and co-purchaser if applicable.

 **IMPORTANT:** Boat dealers maybe held liable for the sales tax plus charges for penalty and interest when adequate proof of exemption is not available.

Execute this form in triplicate:

- Give one copy to the customer.
- Retain one copy for your records. This copy must be available for audit by officials of the PA Department of Revenue.
- Forward one copy within 20 days to:

**PA DEPARTMENT OF REVENUE
BUREAU OF DESK REVIEW AND ANALYSIS
P.O. BOX 280709
HARRISBURG PA 17128-0709**