





## **ATTENTION**

**TO: ALL PURCHASERS OF MOTOR VEHICLES  
AND BOATS FROM PERSONS OTHER THAN  
DEALERS**

**FROM: TENNESSEE DEPARTMENT OF REVENUE**

Effective July 1, 2000, if the stated selling price of a motor vehicle or boat is less than seventy-five percent (75%) of the retail price established by a reputable pricing guide, or the price appears exceptionally low, the County Clerk is required to secure a statement from the SELLER confirming why the selling price is so low. A fraudulent statement of the total consideration by the purchaser and/or the seller may be considered intent to evade the lawful tax on the transaction. The Clerk may refuse to accept the title or registration application until the statement is submitted.

The County Clerk will send the statements or other information to the Department of Revenue for additional review. Also, the Department of Safety will be reviewing the title applications for suspicious selling prices as an additional safeguard against improper sales tax payments.

Under Tennessee law, failure to pay the sales tax on the total consideration, whether paid in money or other things of value, given by the purchaser to the seller of a motor vehicle or boat, is punishable by penalties, interest or other punishment prescribed in law.

For additional information, please ask the Clerk's office or call the Tennessee Department of Revenue, Taxpayer Services Division at 1-800-342-1003 or 615-253-0600.



This form is available at [www.CountyClerkAnytime.com/forms](http://www.CountyClerkAnytime.com/forms)