



Form
ST-108
 State Form 48842
 (R2 / 3-08)

Indiana Department of Revenue
Certificate of Gross Retail or Use Tax
Paid on the Purchase of a
Motor Vehicle or Watercraft

NAME OF DEALER		Dealer's RRMC # (Registered Retail Merchant Certificate Number)						
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; height: 20px;"> </td> <td style="width:50%; height: 20px;"> </td> </tr> </table>				<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; height: 20px;"> </td> <td style="width:50%; height: 20px;"> </td> </tr> </table>		
		TID# (10 digits)		LOC# (3 digits)				
Dealer's FID # (Federal Identification Number, 9 digits)		Dealer's License Number (seven digits)						
Address of Dealer		City	State	Zip Code				
NAME OF PURCHASER(S) (PRINT OR TYPE)								
Address of Purchaser		City	State	Zip Code				
Vehicle Identification Information of Purchase								
VIN # (Vehicle Identification Number) OR HIN # (Hull Identification Number)		Year	Make	Model/Length				
Calculation Of Sales/Use Tax		Trade In Information						
1. Total Selling Price	1.	VIN # (Vehicle Identification Number) OR HIN # (Hull Identification Number)						
2. Trade-In Allowance (Like-kind exchanges only).....	2.	Year	Make	Model/Length				
3. Amount subject to tax (Line 1 minus Line 2)	3.							
4. Amount of tax collected (Line 3 multiplied by 7% (.07)	4.							
<p>I hereby certify that the information shown on this certificate is true and correct, and the amount of Gross Retail Sales/Use Tax was collected from the purchaser. I also understand that any false information may result in the revocation of my Gross Retail Sales/Use Tax Certificate.</p> <p>Date: _____ Printed Name of Seller: _____</p> <p>Signature of Seller: _____</p> <p>Title: _____</p>								

Instructions for Completing Form ST-108, Certificate of Gross Retail or Use Tax on the Purchase of a Motor Vehicle or Watercraft.

INDIANA CODE 6-2.5-9-6 requires that a person titling a vehicle or watercraft present certification indicating the state gross sales and use tax has been paid; otherwise the payment of the tax must be made directly to a Bureau of Motor Vehicles license branch.

The ST-108 allows the dealer to indicate the amount of tax collected from the purchaser. The dealer is then required to submit the sales/use tax to the Department of Revenue on a sales and use tax report.

If an exemption from the tax is claimed, the purchaser and the dealer must complete Form **ST-108E** and submit it to the license branch at the time of licensing. ST-108E serves as an affidavit of exemption by the purchaser and lists the exemptions available to qualified purchases.

Seller Information

NAME OF DEALER: Indicate the name of the dealer as it appears on the Registered Retail Merchant Certificate (RRMC).

FID # (Federal Identification Number): Indicate the Federal Identification Number of the dealer, if applicable.

DEALER'S LICENSE #: Indicate the Dealer's License Number(seven digits) as it appears on the Dealer's License Certificate.

RRMC # (same as TID # - 10 Digits + LOC # - 3 Digits): Indicate the Indiana Taxpayer Identification Number and Location Number as it appears on the Registered Retail Merchant Certificate. This number must be in the following format: 0001234567-001. If this number is not present or not in this format the ST-108 WILL BE REJECTED by the license branch and the purchaser will have to return to the seller to obtain the valid number.

ADDRESS OF DEALER: Indicate the address of the dealer as it appears on the Registered Retail Merchant Certificate.

Vehicle Identification Information

VIN or HIN ID #: Enter the Vehicle ID # (VIN) or the Hull ID # (HIN).

YEAR: Indicate the year the motor vehicle or watercraft was manufactured.

MODEL # OR WATERCRAFT LENGTH: If a motor vehicle is being sold indicate the model name for the vehicle. If a watercraft is being sold indicate the length of the craft.

Calculation of Sales/Use Tax

TOTAL SELLING PRICE: When determining the total selling price include all delivery, make ready, repair, or other costs incurred prior to transfer to the buyer. Federal excise tax is NOT included.

TRADE-IN ALLOWANCE: The trade-in allowance exemption is for like-kind vehicles or watercraft only. (i.e. A boat may be traded for a car; however, the value of the non like-kind items do not reduce the taxable selling price).

You must also indicate the make, model, year, and ID # of the trade-in vehicle or watercraft.

AMOUNT SUBJECT TO TAX: Line 1 minus Line 2 results in the amount on which the sales/use tax will be calculated.

AMOUNT OF TAX COLLECTED: Line 3 multiplied by 7% or .07 equals the amount to be collected by the seller.

SIGNATURE SECTION: The Seller must sign the ST-108 certifying seller has collected the sales/use tax and will forward it to the Department of Revenue with the Sales/Use Tax Return. Failure to sign the ST-108 will result in the rejection of the form by the license branch and the purchaser will have to return to the seller for the signature.