Manatee County Tax Collector
Ken Burton Jr.
Innovating Better Ways to Serve

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Monday – Friday, 9:00 - 4:30
taxcollector.com

Itemized Invoice Affidavit

For Mobile Homes, Travel Trailers & Park Models

Congratulations on your recent mobile home, travel trailer or park model purchase. This handout and the Itemized Invoice Affidavit on the following page have been created, within Department of Revenue's guidelines, to reduce the amount of sales tax you are required to pay when transferring your mobile home, travel trailer or park model title(s) into your name(s).

Please take a moment to read the following information retrieved from a Department of Revenue TIP issued on January 22, 1993. It specifically states what you are (and are not) able to exempt from sales tax collection, with regards to the mobile home, travel trailer or park model, its attachments, and any furnishings and/or appliances included in the total price.

Once you have read the following and established what you may exempt from sales tax, with both buyer's and seller's agreement, complete the Itemized Invoice Affidavit on the following page. This affidavit must be completed in its entirety and signed by both buyer(s) and seller(s) to be considered for valid exemption by the Tax Collector's Office when processing your title transfer(s).

STATE OF FLORIDA
DEPARTMENT OF REVENUE
TALLAHASSEE, FLORIDA 32399-0100

January 22, 1993

WHEN TO COLLECT SALES TAX ON MOBILE HOME APPURTENANCES

When an occasional or isolated sale of a mobile home and appurtenances as personal property occurs between individuals (not dealers), the sales tax base will exclude the amount paid for the appurtenances provided that the seller separately describes each appurtenance and separately itemizes the sales price of each appurtenance on a notarized invoice. Where such an invoice is not prepared and furnished by the seller, the appurtenances are taxable. **Examples of items recognized as appurtenances include carports, utility sheds, furniture (not built-in), freezers, refrigerators, drapes, and air conditioner compressor/condenser units located outside the mobile home.** Examples of items not considered appurtenances, but instead part of the mobile home, include the internal plumbing, heating, air conditioning, electrical systems, and attached fixtures, such as built-in ovens, built-in dishwashers, hot water heaters, and built-in furniture.

It is emphasized that when the sale of a mobile home and appurtenances as personal property occurs by or through an auctioneer, agent, broker, factor, or other person considered a dealer for sales tax purposes, the appurtenances may not be excluded from the application of sales tax. Therefore, the Department recommends that when handling the transfer of title on mobile homes which are purchased with appurtenances, the tax collector or tag agent inquire as to whether the sale occurred by or through an auctioneer, agent, broker, factor, or other person considered a dealer for sales tax purposes. If the sale did occur by or through such a party, tax should be collected from the purchaser on the total consideration paid for the mobile home and appurtenances unless the auctioneer, agent, broker, factor, or other dealer shows proof of registration with the Department of Revenue for sales tax purposes, has collected the sales tax on the mobile home and appurtenances, and has issued the purchaser a receipt evidencing the purchaser's payment of Florida sales tax.

ITEMIZED INVOICE AFFIDAVIT

For Mobile Homes, Travel Trailers & Park Models

Date of Sale: _____

Vehicle Identification Number	Year	Make	Body	Title Number

Pursuant to Rule 12A-1.007(11)(H), I am totally/personally responsible for selling my mobile home, travel trailer or park model *(without the assistance of a real estate agent, dealer or broker)* to the following:

Printed Name(s) of Purchaser(s)			
Street Address	City	State	ZIP Code

List item(s) and the selling price of each item. *(Furniture must be itemized separately; utensils may be grouped together.)*

_____	= $_____	_____	= $_____
_____	= $_____	_____	= $_____
_____	= $_____	_____	= $_____
_____	= $_____	_____	= $_____
_____	= $_____	_____	= $_____
_____	= $_____	_____	= $_____
_____	= $_____	_____	= $_____
_____	= $_____	_____	= $_____
_____	= $_____	_____	= $_____
_____	= $_____	_____	= $_____
_____	= $_____	_____	= $_____
_____	= $_____	_____	= $_____
_____	= $_____	_____	= $_____
_____	= $_____	_____	= $_____
_____	= $_____	**TOTAL**	= $_____
_____	= $_____		
_____	= $_____		
_____	= $_____		
_____	= $_____		

Purchase Price	**= $_____**
Less Itemized Total (Above)	**= $_____**
Taxable Amount of Sale	**= $_____**

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true. I understand that a person who knowingly makes a false declaration is guilty of the crime of ***perjury by false written declaration***, a **felony** of the third degree, punishable as provided in s. 775.082, s. 775.083 or s. 775.084. I also understand that the Florida Department of Revenue has the authority to review this transaction and they may charge additional tax and/or penalties.

Seller's Signature	Seller's Printed Name	Date
Co-Seller's Signature	Co-Seller's Printed Name	Date

Purchaser's Signature	Purchaser's Printed Name	Date
Co-Purchaser's Signature	Co-Purchaser's Printed Name	Date

Any alteration or erasure makes this document null and void.