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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court Of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT

Honorable Ralph King Anderson, III, Chief Administrative Law Judge

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Case No. 18-ALJ-17-0393-CC
Appellate Case No. 2019-001831

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Jack's Custom Cycles, Inc., d/b/a Jack's Motor Sports,.....Respondent,

v.

South Carolina Department of Revenue,.....Appellant.

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# RECORD ON APPEAL

## VOLUME II

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South Carolina Department of Revenue

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# South Carolina Department of Motor Vehicles

## LICENSE TO SELL VEHICLES

## IN ACCORDANCE WITH SOUTH CAROLINA CODE OF LAWS

LICENSE NUMBER **31775**

TYPE LICENSE **MOTORCYCLE**

DATE **February 21, 2019**

FRANCHISED VEHICLE MAKE (S) NEW

**POLARIS**
**SLINGSHOT**
**VICTORY MOTORCYCLE**

NAME **JACKS MOTORSPORTS**

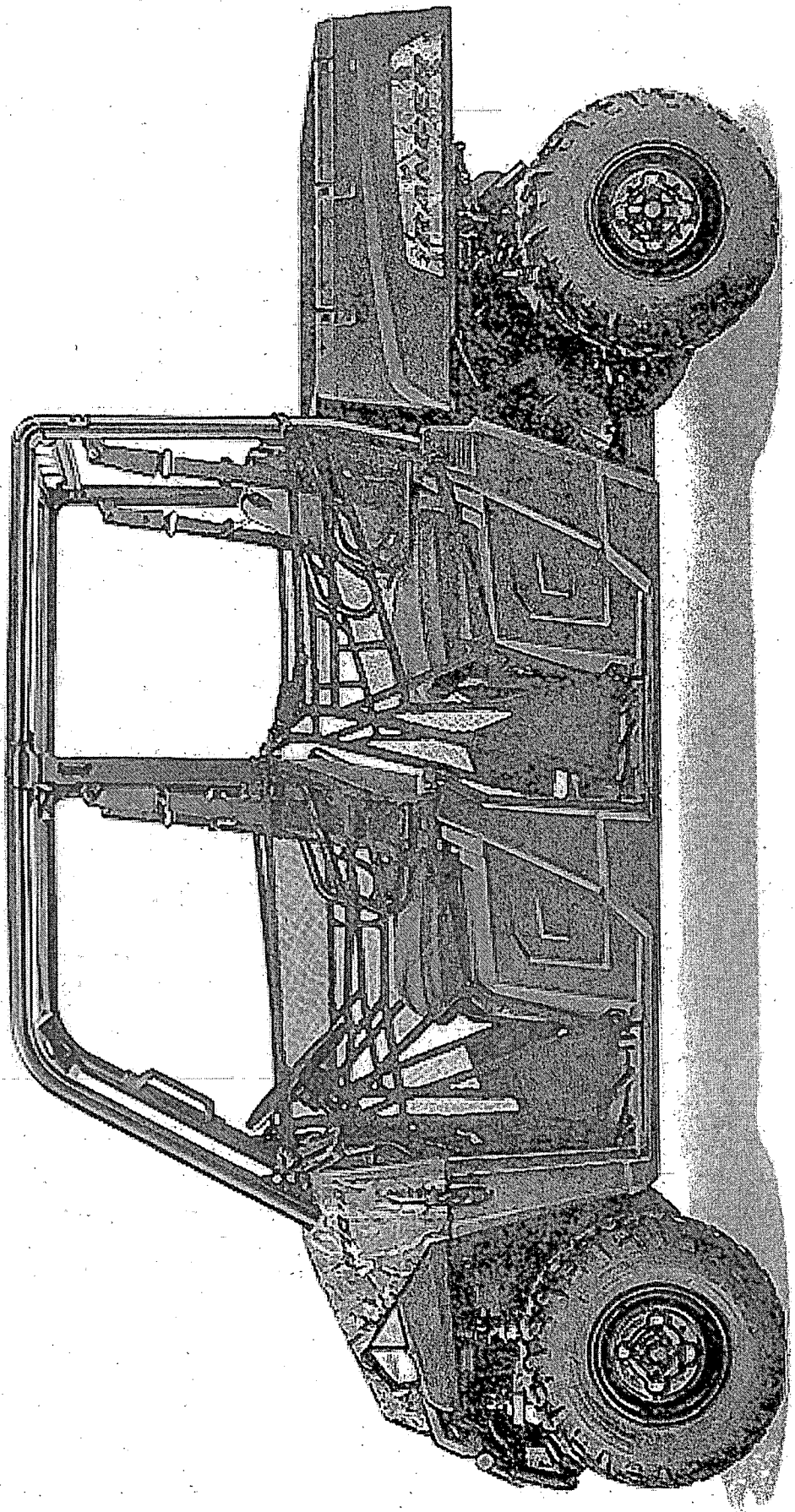
STREET **1500 W MAIN ST**

CITY **LEXINGTON** COUNTY **LEXINGTON**

KEVIN A. SHWEDO
EXECUTIVE DIRECTOR

THIS LICENSE EXPIRES
LAST DAY OF **February 2020**

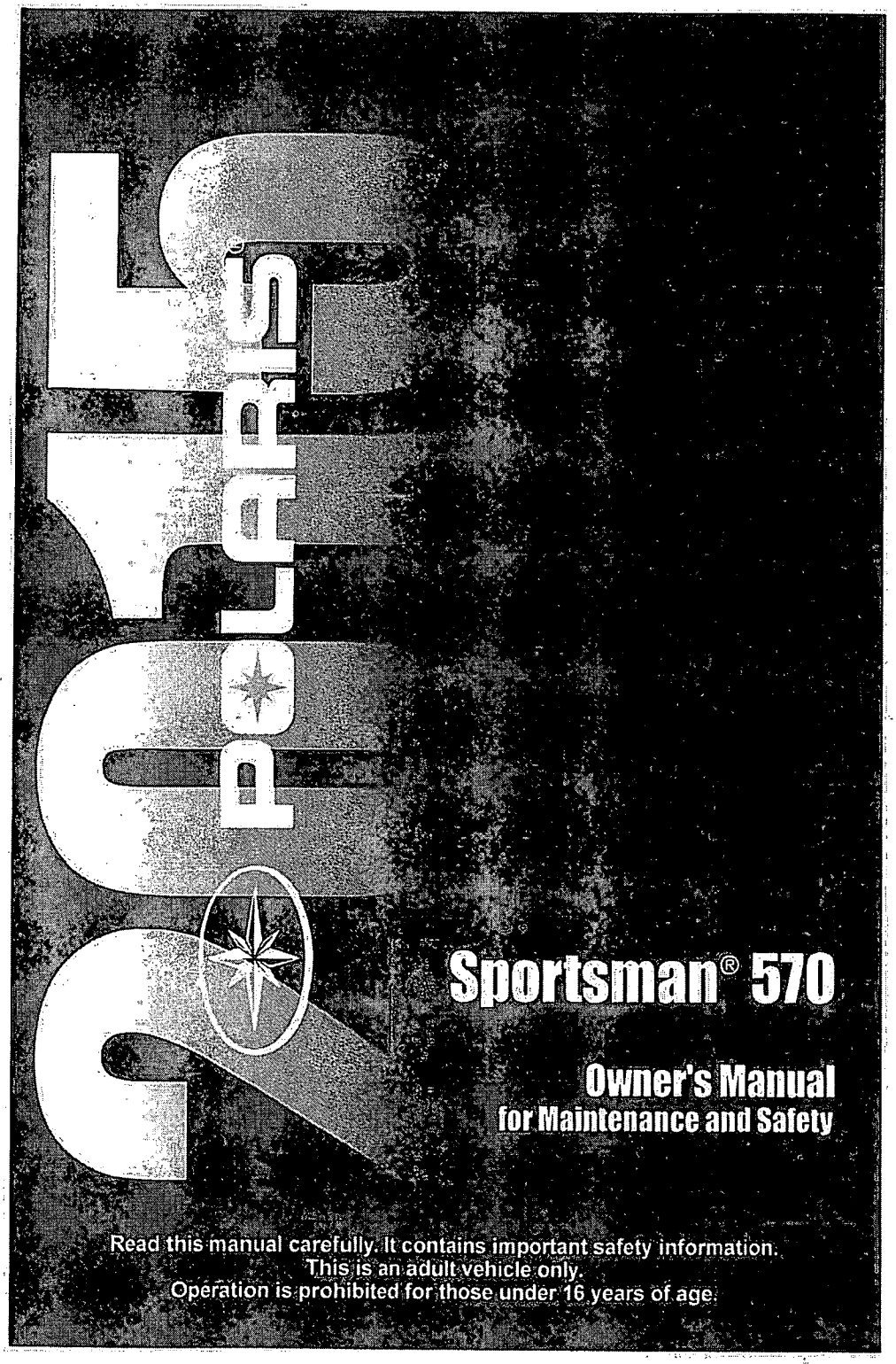
Under the South Carolina Illegal Immigration Reform Act, the SCDMV must certify the lawful presence in the U.S. of all individuals listed on applications for professional licenses submitted to the Department on or after July 1, 2008. If the Department cannot verify the applicant's lawful presence, then the Department may revoke the license.



ROA 409

570
D
A
410

GMC
POLARIS


POLARIS
Sportsman® 570
Owner's Manual
for Maintenance and Safety
Read this manual carefully. It contains important safety information.
This is an adult vehicle only.
Operation is prohibited for those under 16 years of age.

ROA 412

## ⚠ WARNING

The engine exhaust from this product contains chemicals known to the State of California to cause cancer, birth defects or other reproductive harm.

A card containing important ATV safety information should be attached to the owner's manual on the next page. If you cannot locate this card, or if it has been removed, please call 1-800-342-3764 for assistance.

***For videos and more information about a safe riding experience with your Polaris vehicle, scan this QR code with your smartphone.***

# WELCOME

Thank you for purchasing a POLARIS vehicle, and welcome to our world-wide family of POLARIS enthusiasts. Be sure to visit us online at www.polaris.com for the latest news, new product introductions, upcoming events, career opportunities and more.

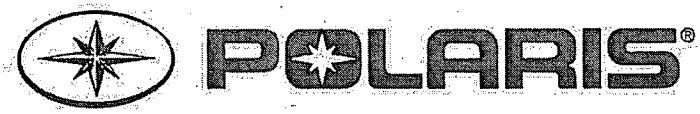
Here at POLARIS we proudly produce an exciting line of utility and recreational products.

- Snowmobiles
- All-terrain vehicles (ATVs)
- Low emission vehicles (LEVs)
- *RANGER*® utility vehicles
- RZR® sport vehicles
- VICTORY® motorcycles
- GEM® vehicles

We believe POLARIS sets a standard of excellence for all utility and recreational vehicles manufactured in the world today. Many years of experience have gone into the engineering, design, and development of your POLARIS vehicle.

For safe and enjoyable operation of your vehicle, be sure to follow the instructions and recommendations in this owner's manual. Your manual contains instructions for minor maintenance, but information about major repairs is outlined in the POLARIS Service Manual and should be performed only by a factory certified Master Service Dealer® (MSD) technician.

Your POLARIS dealer knows your vehicle best and is interested in your total satisfaction. Be sure to return to your dealership for all of your service needs during, and after, the warranty period.



POLARIS® and SPORTSMAN® are trademarks of POLARIS Industries Inc.

Copyright 2014 POLARIS Industries Inc. All information contained within this publication is based on the latest product information at the time of publication. Due to constant improvements in the design and quality of production components, some minor discrepancies may result between the actual vehicle and the information presented in this publication. Depictions and/or procedures in this publication are intended for reference use only. No liability can be accepted for omissions or inaccuracies. Any reprinting or reuse of the depictions and/or procedures contained within, whether whole or in part, is expressly prohibited.

The original instructions for this vehicle are in English. Other languages are provided as translations of the original instructions.

Printed in U.S.A.

2015 SPORTSMAN 570 Owner's Manual

P/N 9925122

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# INTRODUCTION

The following signal words and symbols appear throughout this manual and on your vehicle. Your safety is involved when these words and symbols are used. Become familiar with their meanings before reading the manual.

⚠

The safety alert symbol indicates a potential personal injury hazard.

## DANGER

A DANGER indicates a hazardous situation that, if not avoided, will result in death or serious injury.

## WARNING

A WARNING indicates a hazardous situation that, if not avoided, could result in death or serious injury.

## CAUTION

A CAUTION indicates a hazardous situation that, if not avoided, could result in minor or moderate injury.

## NOTICE

A NOTICE indicates a situation that could result in property damage.

The Prohibition Safety Sign indicates an action NOT to take in order to avoid a hazard.

The Mandatory Action Sign indicates an action that NEEDS to be taken to avoid a hazard.

**⚠WARNING**

Failure to heed the warnings and safety precautions contained in this manual can result in severe injury or death. A POLARIS ATV is not a toy and can be hazardous to operate. This vehicle handles differently than other vehicles, such as motorcycles and cars. A collision or rollover can occur quickly, even during routine maneuvers like turning, or driving on hills or over obstacles, if you fail to take proper precautions.

- Read this owner's manual. Understand all safety warnings, precautions and operating procedures before operating a POLARIS ATV. Keep this manual with the ATV.
- Never operate an ATV without proper instruction. Take a certified ATV safety training course (www.atvsafety.org).
- This vehicle is an ADULT VEHICLE ONLY. Operation is prohibited for anyone under 16 years of age.
- Never permit a guest to operate the ATV unless the guest has read this manual and all product labels and has completed a certified safety training course (www.atvsafety.org).

## European Vibration and Noise

The driver-perceived noise and hand/arm and whole body vibration levels of this machinery is measured per prEN 15997.

The operating conditions of the machinery during testing:

The vehicles were in like-new condition. The environment was controlled as indicated by the test procedure(s).

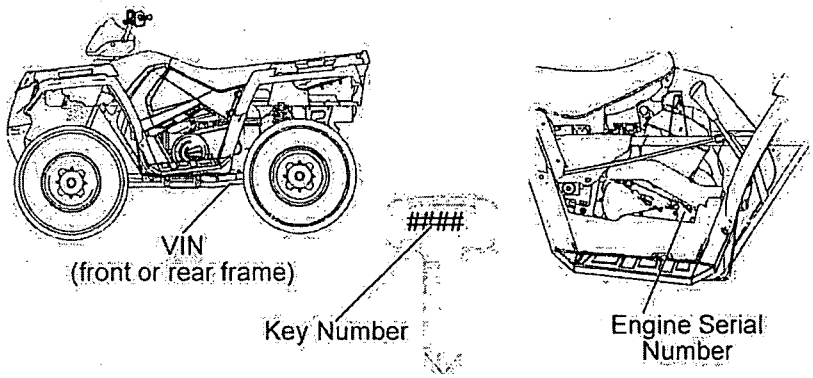
The uncertainty of vibration exposure measurement is dependent on many factors, including:

- Instrument and calibration uncertainty
- Variations in the machine such as wear of components
- Variation of machine operators such as experience or physique
- Ability of the worker to reproduce typical work during measurements
- Environmental factors such as ambient noise or temperature

# INTRODUCTION

## Vehicle Identification Numbers

Record your vehicle's identification numbers and key number in the spaces provided. Remove the spare key and store it in a safe place. An ignition key can be duplicated only by ordering a POLARIS key blank (using your key number) and mating it with one of your existing keys. The ignition switch must be replaced if all keys are lost.




Vehicle Model Number: _____

Frame VIN: _____

Engine Serial Number: _____

Key Number: _____

## Safety Training

ATV safety training is a top priority for POLARIS. POLARIS strongly encourages you and any family members who will be riding the ATV to take a training course.

If you purchased a new POLARIS ATV in the United States, your dealer provided information about the authorized ATV *RiderCourse*℠ that is available to you and your eligible family members. This training is included in the purchase price of your ATV. You were also provided with printed materials that explain safe operating procedures. You should review this information on a regular basis.

If you purchased a used POLARIS ATV in the United States, you can enroll in the ATV *RiderCourse*℠ for a fee. Call ATV Enrollment Express at (800) 887-2887 or visit www.atvsafety.org.

If you purchased a POLARIS ATV outside the United States, please contact your dealer or local law enforcement agencies for information about safety training.

A POLARIS ATV is an off-road vehicle. Familiarize yourself with all laws and regulations concerning the operation of this vehicle in your area.

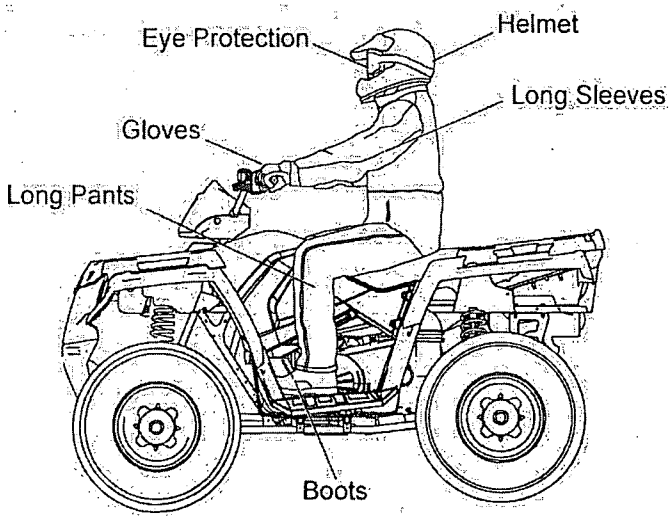
We strongly advise you to strictly follow the recommended maintenance program outlined in your owner's manual. This preventive maintenance program is designed to ensure that all critical components on your vehicle are thoroughly inspected at specific intervals.

**FOR MORE INFORMATION ABOUT ATV SAFETY in the United States, call the Consumer Product Safety Commission at 1-800-638-2772, or visit www.cpsc.gov, visit www.atvsafety.org, or call POLARIS at 1-800-342-3764.**

# SAFETY

## Safe Riding Gear

Always wear appropriate clothing when riding an ATV. Wear protective clothing for comfort and to reduce the chance of injury.

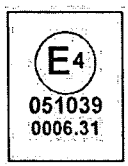



### Helmet

Wearing a helmet can prevent a severe head injury. Whenever riding a POLARIS vehicle, always wear a helmet that meets or exceeds established safety standards.

Approved helmets in the USA and Canada bear a U.S. Department of Transportation (DOT) label.

Approved helmets in Europe, Asia and Oceania bear the ECE 22.05 label. The ECE mark consists of a circle surrounding the letter E, followed by the distinguishing number of the country which has granted approval. The approval number and serial number will also be displayed on the label.



## Safe Riding Gear

### Eye Protection

Do not depend on eyeglasses or sunglasses for eye protection. Whenever riding a POLARIS vehicle, always wear shatterproof goggles or use a shatterproof helmet face shield. POLARIS recommends wearing approved Personal Protective Equipment (PPE) bearing markings such as VESC 8, V-8, Z87.1, or CE. Make sure protective eye wear is kept clean.

### Gloves

Off-road style gloves with knuckle pads are the best for comfort and protection.

### Boots

The best footwear is a pair of sturdy over-the-calf boots with low heels.

### Clothing

Always wear long sleeves and long pants to protect arms and legs. Riding pants with kneepads and a jersey with shoulder pads provide the best protection.

## Equipment Modifications

We strongly recommend that consumers do not install on a POLARIS ATV any equipment that may increase the speed or power of the vehicle, or make any other modifications to the vehicle for these purposes.

The warranty on your POLARIS ATV is terminated if any equipment has been added to the vehicle, or if any modifications have been made to the vehicle, that increase its speed or power.

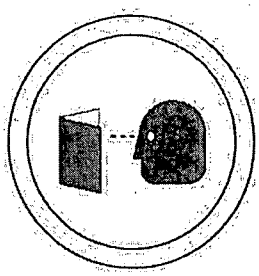
The addition of certain accessories, including (but not limited to) mowers, blades, tires, sprayers, or large racks, may change the handling characteristics of the vehicle. Use only POLARIS-approved accessories, and familiarize yourself with their function and effect on the vehicle.

# SAFETY
## Safety Warnings

**⚠ WARNING**

Failure to operate the ATV properly can result in a collision, loss of control, accident or rollover, which may result in serious injury or death. Heed all safety warnings outlined in this section of the owner's manual. See the OPERATION section of the owner's manual for proper operating procedures.

### Operating Without Instruction

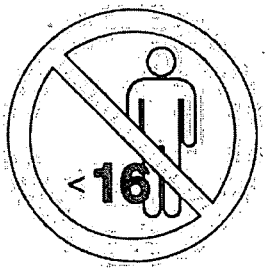


Operating this ATV without proper instruction increases the risk of an accident. The operator must understand how to operate the ATV properly in different situations and on different types of terrain.

Beginning and inexperienced operators should complete the recommended safety training before operating this vehicle. See page 7.

Never permit a guest to operate the ATV unless the guest has read this manual and all product labels and has completed a certified safety training course.

### Age Restrictions




This vehicle is an ADULT VEHICLE ONLY. Operation is prohibited for anyone under 16 years of age.

Even though a child may be within the recommended age group for operating some ATVs, he/she may not have the skills, abilities, or judgment needed to operate an ATV safely and could be susceptible to accident or injury.

# Safety Warnings

## Handling Gasoline

Gasoline is highly flammable and explosive under certain conditions.

- Always exercise extreme caution whenever handling gasoline.
- Always refuel with the engine stopped, and outdoors or in a well ventilated area.
- Do not smoke or allow open flames or sparks in or near the area where refueling is performed or where gasoline is stored.
- Do not overfill the tank. Do not fill the tank neck.
- If gasoline spills on your skin or clothing, immediately wash it off with soap and water and change clothing.

## Exposure to Exhaust

Engine exhaust fumes are poisonous and can cause loss of consciousness or death in a short time. Never start the engine or let it run in an enclosed area.

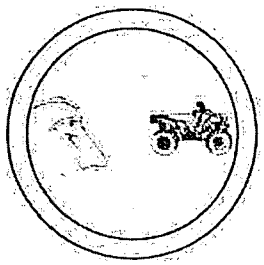
The engine exhaust from this product contains chemicals known to cause cancer, birth defects or other reproductive harm. Operate this vehicle only outdoors or in well-ventilated areas.

## Failure to Inspect Before Operating

Failure to inspect and verify that the ATV is in safe operating condition before operating increases the risk of an accident.

Always inspect the ATV before each use to make sure it's in safe operating condition.

Always follow all inspection and maintenance procedures and schedules described in the owner's manual.



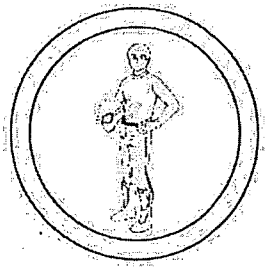
# SAFETY

## Safety Warnings

### Protective Apparel

Riding in this vehicle without wearing an approved helmet and protective eye wear increases the risk of a serious injuries in the event of an accident.

The operator must always wear an approved helmet that fits properly and eye protection (goggles or face shield).



### Using Alcohol or Drugs

Operating the ATV after consuming alcohol or drugs could adversely affect operator judgment, reaction time, balance and perception.

Never consume alcohol or drugs before or while operating an ATV.

### Carrying a Passenger

Carrying a passenger greatly reduces the operator's ability to balance and control the ATV, which may result in an accident or rollover.

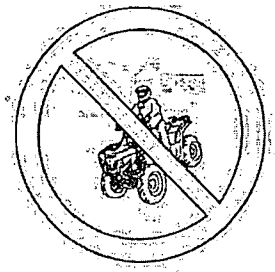
Never carry a passenger on this ATV.

# Safety Warnings

## Operating on Pavement

Operating an ATV on paved surfaces (including sidewalks, paths, parking lots and driveways) may adversely affect the handling of the ATV and could result in loss of control and accident or rollover.

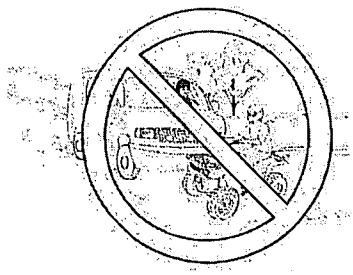
Avoid operating the ATV on pavement. ATV tires are designed for off-road use. If it's unavoidable, travel slowly and avoid sudden turns or stops.



## Operating on Public Roads

Operating this ATV on public streets, roads or highways could result in a collision with another vehicle.

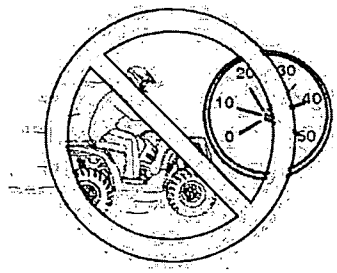
Never operate the ATV on any public street, road or highway, including dirt and gravel roads. In many states it's unlawful to operate ATVs on public streets, roads and highways.



## Operating at Excessive Speeds

Operating the ATV at excessive speeds increases the operator's risk of losing control.

Always operate at a speed that's appropriate for the terrain, the visibility and operating conditions, and your experience.



# SAFETY

## Safety Warnings

### Physical Control of the ATV

Removing a hand from the handlebars or feet from the footrests during operation can reduce your ability to control the vehicle or cause loss of balance and ejection from the ATV. If the operator's foot is not firmly planted on the footrest, it could also contact the rear wheels.

Never remove your hands from the handlebars while operating, and always keep both feet on the footrests.

### Turning Improperly

Turning improperly could cause loss of traction, loss of control, accident or rollover.

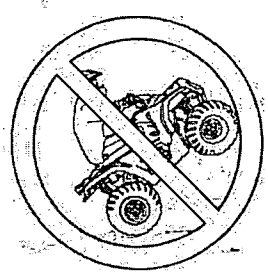
Always follow proper procedures for turning as described in the owner's manual.

Never turn abruptly or at sharp angles. Never turn at high speeds. Practice turning at slow speeds before attempting to turn at faster speeds.

### Jumps and Stunts

Attempting wheelies, jumps and other stunts increases the risk of an accident or rollover.

Never attempt wheelies, jumps, or other stunts. Avoid exhibition driving.



### Improper Hill Climbing

Improper hill climbing could cause loss of control or rollover. Always follow proper procedures for climbing hills as described in the owner's manual. See page 55.

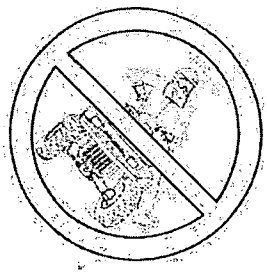
# Safety Warnings

## Descending Hills Improperly

Improperly descending a hill could cause loss of control or rollover.

- Always follow proper procedures for traveling down hills as described in the owner's manual. **NOTE:** A special technique is required when braking while traveling downhill. See page 57.
- Always descend a hill with the transmission in forward gear. Do not descend a hill with the transmission in neutral.
- Always check the terrain carefully before descending a hill.
- Shift your weight rearward.
- Never travel down a hill at high speed.
- Avoid traveling down a hill at an angle, which would cause the vehicle to lean sharply to one side. Travel straight down the hill when possible.

## Crossing Hillsides



Driving on a sidehill is not recommended. Improper procedure could cause loss of control or rollover. Avoid crossing the side of any hill unless absolutely necessary.

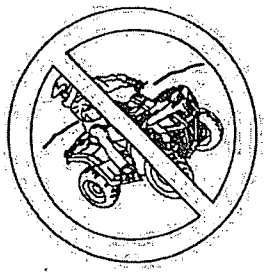
If crossing a hillside is unavoidable, always follow proper procedures as described in the owner's manual. See page 56.

Never attempt to turn the ATV around on any hill until you've mastered the turning technique (on level ground) as described in the owner's manual. See page 58.

# SAFETY

## Safety Warnings

### Stalling While Climbing a Hill



Stalling, rolling backwards or improperly dismounting while climbing a hill could cause vehicle rollover.

- Always maintain a steady speed when climbing a hill.

If all forward speed is lost:

- Keep body weight uphill.
- Apply the brakes.
- Lock the parking brake when fully stopped.
- Dismount on uphill side, or to either side if ATV is pointed straight uphill.
- Turn the ATV around and remount, following the procedure described in the owner's manual. See page 58.

If the ATV begins rolling downhill:

- Keep body weight uphill.
- Never apply engine power.
- Never apply the rear brake while rolling backwards. Apply the single-lever brake gradually.
- When fully stopped, apply the rear brake as well, and then lock the parking brake.
- Dismount on uphill side, or to either side if ATV is pointed straight uphill.
- Turn the ATV around and remount, following the procedure described in the owner's manual. See page 58.

### Operating on Steep Hills

Operating on excessively steep hills could cause vehicle rollover.

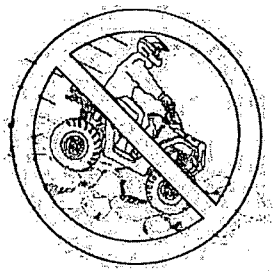
Never operate on hills too steep for the ATV or for your abilities. Never operate the ATV on hills steeper than 25 degrees.

## Safety Warnings

### Operating on Slippery Terrain

Failure to use extra caution when operating on excessively rough, slippery or loose terrain could cause loss of traction, loss of control, accident or rollover.

Do not operate on excessively rough, slippery or loose terrain. Always use extra caution on rough, slippery or loose terrain.

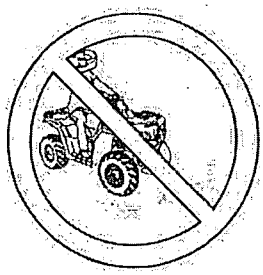


### Operating in Unfamiliar Terrain

Failure to use extra caution when operating on unfamiliar terrain could result in an accident or rollover.

Unfamiliar terrain may contain hidden rocks, bumps, or holes that could cause loss of control or rollover.

Travel slowly and use extra caution when operating on unfamiliar terrain. Always be alert to changing terrain conditions.



# SAFETY

## Safety Warnings

### Operating Improperly in Reverse

Improperly operating in reverse could result in a collision with an obstacle or person. Always follow proper operating procedures as outlined in this manual. See page 61.

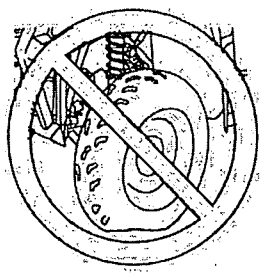
Before shifting into reverse gear, always check for obstacles or people behind the ATV. When it's safe to proceed, back slowly.

### Improper Tire Maintenance

Operating this ATV with improper tires or with improper or uneven tire pressure could cause loss of control or accident.

Always use the size and type of tires specified for your ATV.

Always maintain proper tire pressure as described in the owner's manual and on safety labels.



### Operating Over Obstacles

Improperly operating over obstacles could cause loss of control or rollover.

Before operating in a new area, check for obstacles. Avoid operating over large obstacles such as rocks and fallen trees. If unavoidable, use extreme caution and always follow proper operating procedures as outlined in this manual. See page 60.

### Skidding or Sliding

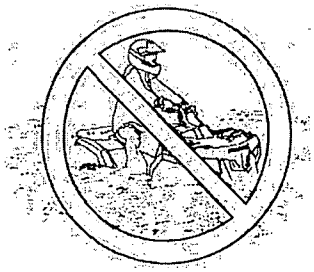
Skidding or sliding can cause loss of control or rollover (if tires regain traction unexpectedly).

On slippery surfaces such as ice or loose gravel, travel slowly and use extra caution to reduce the chance of skidding or sliding. Do not operate on excessively slippery surfaces.

# Safety Warnings

## Operating Through Deep Water

Operating the ATV through deep or fast-flowing water could cause the tires to float, causing loss of control or rollover.



Avoid operating the ATV through deep or fast-flowing water. If it's unavoidable to enter water that exceeds the recommended maximum depth (see page 59):

- Travel slowly.
- Balance your weight carefully.
- Avoid sudden movements.
- Maintain a slow and steady forward motion. Do not make sudden turns or stops, and do not make sudden throttle changes.
- Wet brakes may have reduced stopping ability. After leaving water, test the brakes. Apply them lightly several times while driving slowly. The friction will help dry out the pads.

## Improper Cargo Loading

Overloading the ATV or carrying/towing cargo improperly may cause changes in handling, which could cause loss of control or an accident.

- Never exceed the stated load capacity for this ATV.
- Cargo should be properly distributed and securely attached.
- Reduce speed when carrying cargo or pulling a trailer. Allow a greater distance for braking.
- NEVER exceed 50 MPH (80 km/h) when rear cargo loads are above 75 lbs. (34 kg) and/or front cargo loads are above 37 lbs. (17 kg).
- Always follow the instructions in the owner's manual for carrying cargo or pulling a trailer. See page 63.

# SAFETY

## Safety Warnings

### Operating on Frozen Bodies of Water

Operating on frozen bodies of water may result in serious injury or death if the ATV and/or the operator fall through the ice.

Never operate the ATV on a frozen body of water unless you have independently verified that the ice is sufficiently thick to support the weight and moving force of the ATV, you and your cargo, together with any other vehicles in your party. Variances in snow depth and/or water currents may result in uneven ice thickness. Always check with local authorities and residents to confirm ice conditions and thickness over your entire route. ATV operators assume all risk associated with ice conditions on frozen bodies of water.

### Poor Visibility

Operating the ATV in darkness or inclement weather could result in a collision or accident, especially if operating on a road or street. This ATV is not equipped with highway-approved lights. Operate this vehicle off-road only. Use caution and drive at reduced speeds in conditions of reduced visibility such as fog, rain and darkness. Clean headlights frequently and replace burned out headlamps promptly.

### Operating a Damaged ATV

Operating a damaged ATV can result in an accident. After any rollover or accident, have a qualified service dealer inspect the entire machine for possible damage, including (but not limited to) brakes, throttle and steering systems.

### Physical Skills

Safe operation of this rider-active vehicle requires good judgement and physical skills. Persons with cognitive or physical disabilities who operate this vehicle have an increased risk of rollover and loss of control.

### Hot Exhaust Systems

Exhaust system components are very hot during and after use of the vehicle. Hot components can cause burns and fire. Do not touch hot exhaust system components. Always keep combustible materials away from the exhaust system. Use caution when traveling through tall grass, especially dry grass.

### Unauthorized Use of the ATV

Leaving the keys in the ignition can lead to unauthorized use of the vehicle, which could result in an accident or rollover. Always remove the ignition key when the vehicle is not in use.

## Safety Labels and Locations

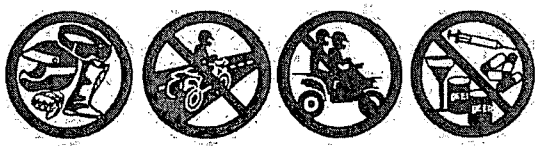
Warning labels have been placed on the vehicle for your protection. Read and follow the instructions on each label carefully. If any of the labels shown in this manual differ from the labels on your vehicle, always read and follow the instructions of the labels on the vehicle.

If an informational or graphic label becomes illegible or comes off, contact your POLARIS dealer to purchase a replacement. Replacement *safety* labels are provided by POLARIS at no charge. The part number is printed on the label.

### General Warning

WARNING

Improper ATV use can result in SEVERE INJURY or DEATH



ALWAYS USE AN APPROVED HELMET AND PROTECTIVE GEAR.
NEVER USE ON PUBLIC ROADS
NEVER CARRY PASSENGERS
NEVER USE WITH DRUGS OR ALCOHOL

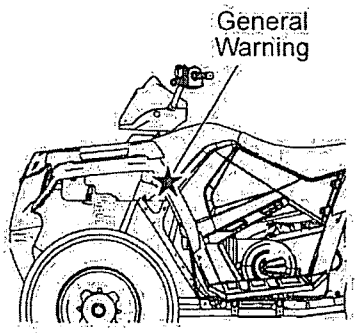
NEVER operate:

- without proper training or instruction
- at speeds too fast for your skills or the conditions
- on public roads - a collision can occur with another vehicle
- with a passenger - passengers affect balance and steering and increase risk of losing control

ALWAYS:

- use proper riding techniques to avoid vehicle overturns on hills and rough terrain and in turns
- avoid paved surfaces - pavement may seriously affect handling and control

LOCATE AND READ OWNER'S MANUAL.
FOLLOW ALL INSTRUCTIONS AND WARNINGS.




7175376

# SAFETY

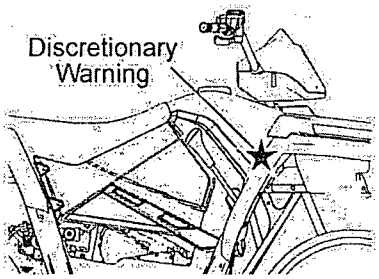
## Safety Labels and Locations

### Discretionary Warning

WARNING

- Never operate this ATV on HILLS steeper than 25 degrees. To prevent overturn on hilly terrain, use throttle and brakes gradually, and shift weight uphill.
- REVERSE operation can be dangerous even at low speeds. Steering becomes difficult. To prevent loss of control, avoid sudden braking or sharp turns.

7175511




### Tire Pressure/Load Warning

WARNING

Improper tire pressure or overloading can cause loss of control.

Loss of control can result in severe injury or death.

- Cold tire pressure:
  Front: 5.0 psi (34.5 kPa)
  Rear: 5.0 psi (34.5 kPa)
- Maximum weight capacity: 485 lbs. (220 kg)
- NEVER exceed 50 MPH (80 km/h) when rear cargo loads are above 75 lbs. (34 kg) and/or front cargo loads are above 37 lbs. (17 kg).

7177973

### Hitch Capacity Label

TRAILER MAX WEIGHT: 1225 LBS. (557 KG) ON LEVEL GROUND

HITCH MAX. VERTICAL WEIGHT: 120 LBS. (55 KG)

7174159

### "No Passenger" Warning

WARNING

NEVER ride as a passenger.

Passengers can cause a loss of control, resulting in SEVERE INJURY or DEATH.

7175378

### Age 16 Warning

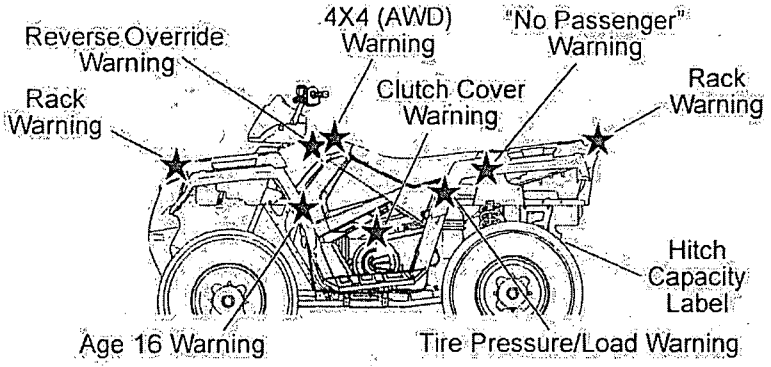
WARNING

Operating this ATV if you are under the age of 16 increases your chance of severe injury or death.

NEVER operate this ATV if you are under age 16.

7175374

## Safety Labels and Locations




### Clutch Cover Warning

WARNING

- Moving parts hazard under belt-clutch guard. To prevent serious injury, do not operate vehicle with guard removed.
- Do not modify engine or clutch. Doing so can cause part failure, possible imbalance, and excessive engine RPM, which can result in serious injury or death.

NO STEP

7172563

### Rack Warning, Front and Rear

WARNING

- DO NOT TOW FROM RACK OR BUMPER. Vehicle damage or tipover may result causing severe injury or death. Tow only from tow hooks or hitch.
- Max Rack Loads: Front 90 lbs. (41 kg) Rear 180 lbs. (82 kg)

7172572

### Reverse Override Warning

WARNING

Improper use of override button can lead to loss of control resulting in serious injury or death. Do not activate override while throttle is engaged. Always apply throttle gradually while in reverse.

7175486

### 4X4 (AWD) Warning

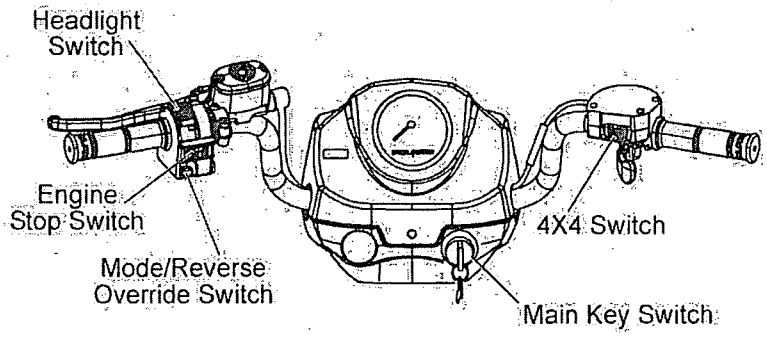
WARNING

Do not push switch to engage 4X4 (AWD) if the rear wheels are spinning. This may cause severe drive shaft and clutch damage.

7175485

# FEATURES AND CONTROLS

## Switches




### Mode/Reverse Override Switch

This vehicle is equipped with a reverse speed limiter system. To gain additional wheel speed while backing, release the throttle and depress the override button.

**WARNING!** Pressing the override button while the throttle is open can cause loss of control, which may result in serious injury or death. Always release the throttle before pressing the override button.

The override switch is also used to toggle through the modes of the rider information center. See page 34.

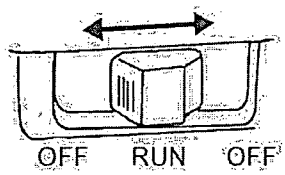
**Tip:** The override switch will not function as a MODE switch if the transmission is in reverse.

### 4X4 Switch

Use the 4X4 switch to engage 4X4 or 2X4. See page 33.

## Switches

### Engine Stop Switch




Move the stop switch either left or right to the OFF position to stop the engine quickly. The engine will not start or run when the switch is off.

Both the main switch and the engine stop switch will shut off all electrical power to the vehicle, including lights.

### Main Key Switch

Use the main key switch to start the engine. See page 51 for starting procedures.

### Headlight Switch

Use the headlight switch to turn the lights on and off and to change the lights from high beam to low beam. The key must be in the ON position and the engine stop switch must be in the RUN position to operate the headlights.

# FEATURES AND CONTROLS

## Throttle Lever

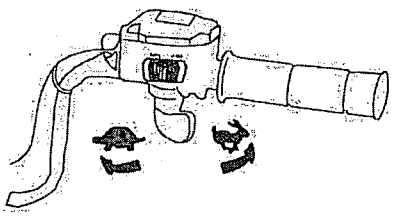
**⚠WARNING**

Operating an ATV with sticking or improperly operating throttle controls could cause an accident. Never start or operate an ATV that has a sticking or improperly operating throttle. Always contact your dealer for service before operating the vehicle.

Failure to check or maintain proper operation of the throttle system can result in an accident if the throttle lever sticks during operation. Always check the lever for free movement and return before starting the engine. Also check occasionally during operation.

Modifications to the throttle release switch could result in failure to perform as designed, which could result in an accident. Do not attempt to modify the throttle release switch or replace it with any after market throttle mechanisms. Always ensure that the throttle cable is installed and properly routed to the throttle release switch.

Engine speed and vehicle movement are controlled by pressing the throttle lever. The throttle lever is spring loaded. Engine speed returns to idle when the lever is released.



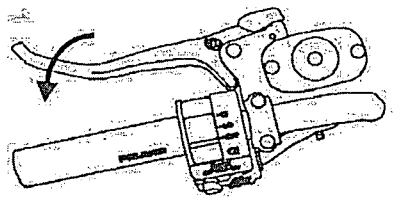
This ATV is equipped with a throttle release switch, which is designed to reduce the risk of a frozen or stuck throttle. If the throttle cable should stick in an open position when the operator releases the throttle lever, engine speed will be limited to idle speed.

## Brake Lever

**⚠ WARNING**

Operating the ATV with a spongy brake lever can result in loss of braking, which could cause an accident. Never operate the ATV with a spongy-feeling brake lever. Always contact your dealer for service before operating the vehicle.

Squeeze the brake lever toward the handlebar to apply the front and rear brakes. These brakes are hydraulically activated disc type brakes that are activated by only one lever.



Always test brake lever travel and master cylinder fluid level before riding. When squeezed, the lever should feel firm. Any sponginess would indicate a possible fluid leak or low master cylinder fluid level, which must be corrected before riding. Contact your dealer for proper diagnosis and repairs.

# FEATURES AND CONTROLS

## Master Cylinder/Brake Fluid

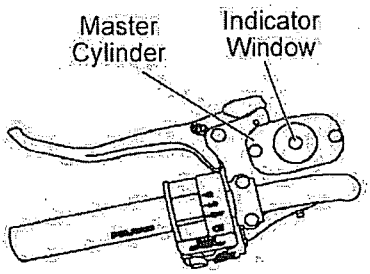
**⚠ WARNING**

An over-full master cylinder may cause brake drag or brake lock-up, which could result in an accident. Maintain brake fluid at the recommended level. Do not overfill.

Never store or use a partial bottle of brake fluid. Brake fluid is hygroscopic, meaning it rapidly absorbs moisture from the air. The moisture causes the boiling temperature of the brake fluid to drop, which can lead to early brake fade and the possibility of brake failure, which could result in an accident. After opening a bottle of brake fluid, always discard any unused portion.

Check the brake fluid in the master cylinder before each ride.

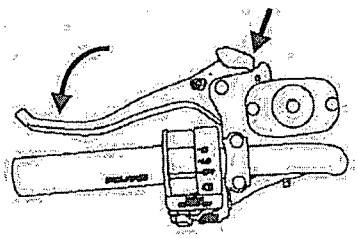
1. Position the ATV on a level surface.
2. Position the handlebars so the master cylinder is level.
3. View the brake fluid level through the indicator window on the top of the master cylinder. The eye will appear dark when the fluid level is full. When fluid is low, the eye will be clear.




4. If the fluid level is low add DOT 4 brake fluid only. Do not overfill.

## Parking Brake

### Locking the Parking Brake



1. Place the transmission in PARK.
2. Squeeze and release the brake lever two or three times, then squeeze and hold.
3. Push the parking brake lock forward to engage the lock.
4. Release the brake lever.
5. To release the parking brake lock, squeeze and release the brake lever. It will return to its unlocked position.

**WARNING!** Operating the ATV while the parking brake is engaged could result in an accident or fire. Always check to be sure the parking brake is disengaged before operating.

The parking brake may relax if left on for a long period of time. Always block the wheels to prevent rolling. Always block the wheels on the downhill side of the ATV if leaving it parked on a hill. Another option is to park the ATV in a sidehill position. Never depend on the parking brake alone if the ATV is parked on a hill. Always block the wheels to prevent rolling.

# FEATURES AND CONTROLS
## Auxiliary Foot Brake

**⚠WARNING**

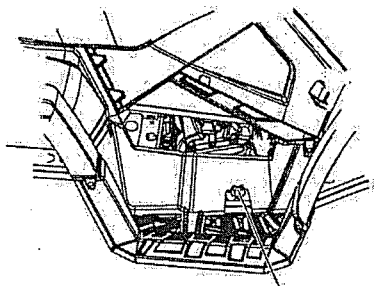
Never back down a hill. Applying the auxiliary brake when backing down a hill may cause rear tipover, which could result in serious injury or death.

Use caution when applying the auxiliary brake. Do not aggressively apply the auxiliary brake when going forward. The rear wheels may skid and slide sideways, causing loss of control and serious injury or death.

The auxiliary brake system is intended to be used as a backup for the main brake system. Should the main system fail, use the auxiliary foot brake. Since this is a rear brake only, it will not be as effective as the all wheel single lever system.

The auxiliary foot brake is located on the inside of the right footrest. Operate this brake with your right foot.

If the rear wheels slide while using the auxiliary brake, *reduce* brake pedal pressure to brake the rear wheels without skidding.

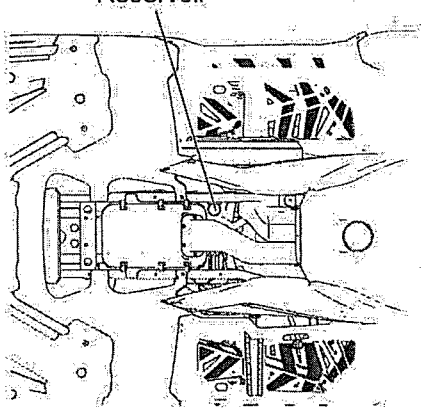


Auxiliary Foot Brake

### Brake Fluid Level

Check the brake fluid level frequently for the auxiliary brake system. The reservoir is located under the seat on the left side of the vehicle. Maintain the fluid level between the maximum and minimum marks.

Foot Brake Fluid Reservoir



## Electronic Power Steering (EPS)

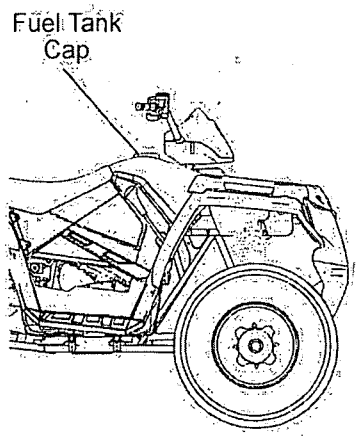
Electronic power steering (EPS), if equipped, engages when the ignition key is turned to the ON position. EPS remains engaged whether the vehicle is moving or idle. See page 35 for EPS Warning Indicator information.

## Fuel Tank Cap

This vehicle is equipped with a digital fuel gauge that will indicate a low fuel condition. Refuel when the gauge indicates a low fuel condition.

Always refuel with the engine stopped, and outdoors or in a well ventilated area. Refuel on a level surface.

Remove the fuel tank cap to add fuel to the fuel tank. Use either leaded or unleaded gasoline with a minimum pump octane number of 87 = (R + M/2) octane. *Do not use fuel with ethanol content greater than 10 percent, such as E-85 fuel.*




## Extreme Use Battery

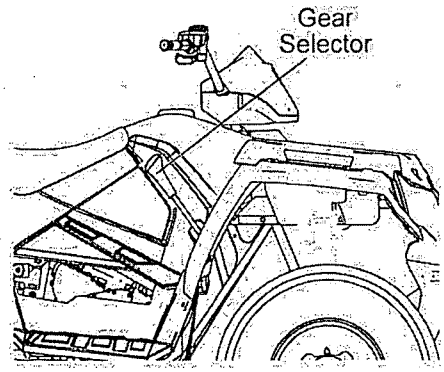
An optional extreme use battery may be available for your model. If the performance of the factory-installed battery is inadequate due to operation in extreme cold or due to extended use of multiple electrical accessories, please see your POLARIS dealer. Ask your dealer to provide any installation procedures that may differ for an extreme use battery.

# FEATURES AND CONTROLS

## Automatic Transmission Gear Selector

The transmission gear selector is located on the right side of the vehicle.

H: High Gear
L: Low Gear
N: Neutral
R: Reverse
P: Park




To shift gears, brake to a complete stop. When the engine is idling, move the lever to the desired gear.

**NOTICE:** Shifting gears with the engine speed above idle or while the vehicle is moving could cause transmission damage.

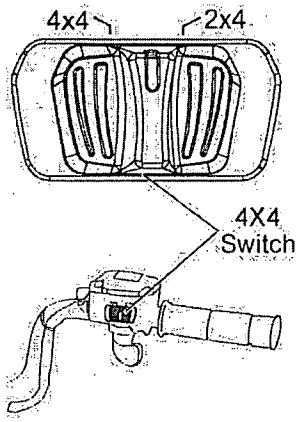
Whenever the ATV is left unattended, always place the transmission in PARK and lock the parking brake.

### Belt Life

To extend belt life, use low forward gear when pulling a heavy load at less than seven miles per hour for extended periods and when operating uphill at a slow speed.

## All Wheel Drive System

The All Wheel Drive system is controlled by the 4X4 switch.




### 4X4 Mode

When the switch is on 4X4, the ATV is in 4X4, and the 4X4 indicator icon in the instrument cluster display will be visible.

When in 4X4, the demand drive unit will automatically engage any time the rear wheels lose traction. When the rear wheels regain traction, the demand drive unit will automatically disengage.

There is no limit to the length of time the vehicle may remain in 4X4. The vehicle automatically engages 4X4 when operating in reverse if the switch is set to the 4X4 position.

### 2X4 Mode

When the switch is on 2X4, the ATV is in two-wheel drive at all times.

## Engaging 4X4

The 4X4 switch may be turned on or off while the vehicle is moving. Initially, the vehicle's electronic system will not enable 4X4 until the engine RPM is below 3100. Once enabled, 4X4 remains enabled until the 4X4 switch is turned off. If the switch is turned off while the demand drive unit is moving, it will not disengage until the rear wheels regain traction.

Engage the 4X4 switch before getting into conditions where front wheel drive may be needed. If the rear wheels are spinning, release the throttle before switching to 4X4.

NOTICE: Switching to 4X4 while the rear wheels are spinning may cause severe drive shaft and gearcase damage. Always switch to 4X4 while the rear wheels have traction or are at rest.

# FEATURES AND CONTROLS

## Instrument Cluster

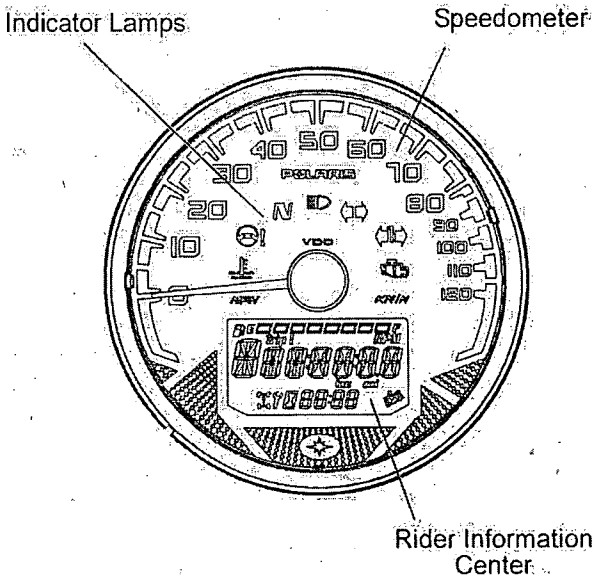
NOTICE: High water pressure may damage ATV components. Wash the ATV by hand or with a garden hose using mild soap.

Certain products, including insect repellents and chemicals, will damage the speedometer lens and other plastic surfaces. Do not use alcohol to clean the instrument cluster. Do not allow insect sprays to contact the lens. Immediately clean off any gasoline that splashes on the instrument cluster.

### Digital/Analog Gauge

#### Speedometer

The speedometer displays vehicle speed in either miles per hour (MPH) or kilometers per hour (km/h).



# Instrument Cluster

## Digital/Analog Gauge

### Indicator Lamps

| Lamp | Indicates | Condition |
|---|---|---|
| MPH | Vehicle Speed | When standard mode is selected, speed displays in miles per hour. |
| KM/H | | When metric mode is selected, speed displays in kilometers per hour. |
| | Over Temperature | This lamp flashes to indicate an overheated engine. If the indicator stops flashing but remains illuminated, the overheating condition remains, and the system will automatically reduce engine power. |
| | EPS Warning (if equipped) | This indicator illuminates when the key is turned to the ON position and goes off when the engine is started. If the light remains on after starting the engine, the EPS system is inoperative. See your authorized POLARIS dealer for service. |
| N | Neutral | This lamp illuminates when the transmission is in neutral and the ignition key is in the ON position. |
| | High Beam | This lamp illuminates when the headlamp switch is set to high beam. |
| | Check Engine | This indicator appears if an EFI-related fault occurs. Do not operate the ATV if this warning appears. Serious engine damage could result. See your dealer. |

# FEATURES AND CONTROLS

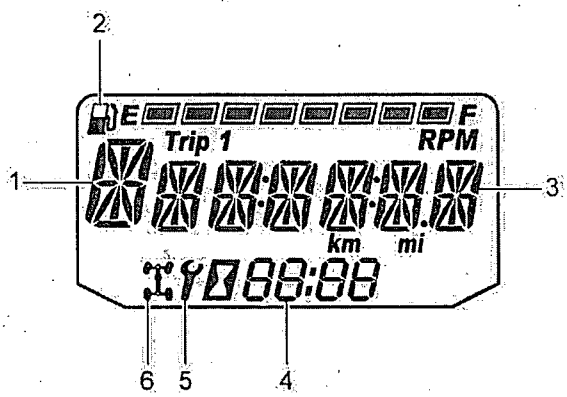
## Instrument Cluster

### Digital/Analog Gauge

#### Rider Information Center

The rider information center is located in the instrument cluster. All segments will light up for one second at start-up. If the instrument cluster fails to illuminate, a battery over-voltage may have occurred and the instrument cluster may have shut off to protect the electronic speedometer. If this occurs, take the ATV to your POLARIS dealer for proper diagnosis.

The information center is set to display standard units of measurement and a 12-hour clock at the factory. To change to metric and/or a 24-hour clock, see page 39.



# Instrument Cluster

## Digital/Analog Gauge

### Rider Information Center

1. **Gear Display** - This area displays gear shifter position:
   H = High Gear
   L = Low Gear
   N = Neutral
   R = Reverse Gear
   P = Park
   -- = Gear Signal Error (or shifter between gears)
2. **Fuel Gauge Display** - The segments of the fuel gauge show the level of fuel in the fuel tank. When the last segment clears, a low fuel warning is activated. All segments including the fuel icon will flash. Refuel immediately.

Tip: If the fuel icon fails to display, an open or short circuit has occurred in the fuel sensor circuit. See your dealer.

3. **Information Display** - This area displays odometer, trip meter, engine hour meter, engine speed and programmable service hour interval.
4. **Clock Display** - The clock displays time in a 12-hour or 24-hour format. If the engine is turned off, press the MODE button. The time will display for 5-10 seconds. See page 39 for resetting instructions.
5. **Service Reminder Display** - A flashing wrench symbol alerts the operator that the preset service interval has been reached. The vehicle should be brought to your dealer for scheduled maintenance. See page 39 for resetting instructions.
6. **4X4 Display** - This icon displays when the 4X4 system is engaged.

# FEATURES AND CONTROLS

## Instrument Cluster

### Digital/Analog Gauge

### Rider Information Center

The reverse override button acts as the MODE button when pressed and released quickly. The transmission cannot be in reverse when using the override button as a MODE button. This feature does not contain a vehicle speed lockout function and can be used at any operating speed.

**Display Units (Standard/Metric)**

The display can be changed to display either standard or metric units of measurement.

**Tip:** To exit the set-up mode at any time, wait 10 seconds. The display automatically exits and returns to the odometer display.

| | Standard Display | Metric Display |
|---|---|---|
| Distance | Miles | Kilometers |
| Time | 12-Hour Clock | 24-Hour Clock |

1. Turn the key to the OFF position.
2. Place the transmission in neutral.
3. Press and *hold* the MODE button while turning the key to the ON position.
4. When the display flashes the distance setting, tap the MODE button to advance to the desired setting.
5. Press and *hold* the MODE button to save the setting and advance to the next display option.
6. Repeat the procedure to change remaining display settings.

# Instrument Cluster

## Digital/Analog Gauge

### Rider Information Center

#### Clock Mode

Tip: The clock must be reset any time the battery has been disconnected or discharged.

1. Turn the key to the ON position. Use the MODE button to toggle to the odometer display.
2. Press and *hold* the MODE button until the hour segment flashes. Release the button.
3. With the segment flashing, tap the MODE button to advance to the desired setting.
4. Press and *hold* the MODE button until the next segment flashes. Release the button.
5. Repeat steps 3-4 twice to set the 10-minute and 1-minute segments. After completing the 1-minute segment, step 4 will save the new settings and exit the clock mode.
6. Turn the key to the OFF position.

#### Odometer Mode

The odometer records and displays the distance traveled by the ATV.

#### Trip Meter Mode

The trip meter records the distance traveled by the ATV if reset before each trip. To reset, select the trip meter mode. Press and hold the MODE button until the meter resets to zero. In the Rider Information Center, the trip meter display contains a decimal point, but the odometer displays without a decimal point.

#### Hour Meter Mode

This mode logs the total hours the engine has been in operation.

# FEATURES AND CONTROLS

## Instrument Cluster

### Digital/Analog Gauge

#### Rider Information Center

**Programmable Service Interval**

When the hours of engine operation equal the programmed service interval setting, the wrench icon will flash for 5 seconds each time the engine is started. When this feature is enabled, it provides a convenient reminder to perform routine maintenance. The service interval is programmed at 50 hours at the factory. Use the following procedure to change the service interval.

1. Press the MODE button until remaining service hours display.
2. Press and hold the MODE button.
3. When the service hours flash, press and release the MODE button to advance the hours to the desired setting (including OFF). Press and hold the MODE button to set the new service hour interval.

**Diagnostic Display Mode**

The EFI diagnostic display mode is for informational purposes only. Please see your POLARIS dealer for all major repairs.

The diagnostic mode is accessible only when the check engine warning indicator activates after the key has been turned on. Leave the key on if you want to view the active code (failure code).

The diagnostic mode becomes inaccessible if the key is turned off and on and the warning indicator is no longer active. This allows the determination of persistent as well as intermittent faults.

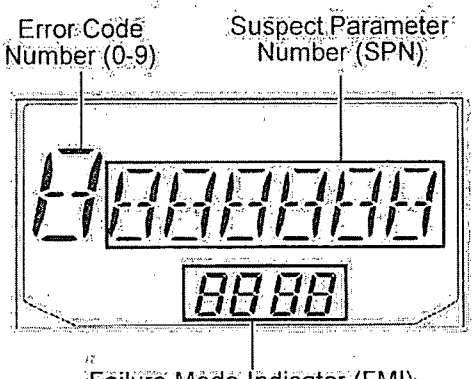
Inactive codes are stored in the history of the unit.

# Instrument Cluster

## Digital/Analog Gauge

### Rider Information Center

**Engine Error Codes**




The error screen displays only when the CHECK ENGINE light is on or when it goes on and off during one ignition cycle. Error codes are not stored in the gauge when the key is turned off. The code and message is lost, but will reappear if the fault reoccurs after restarting the engine.

If the CHECK ENGINE light illuminates, retrieve the error codes from the display. Please see your Polaris dealer for all major repairs.

1. If the error codes are not displayed, use the MODE button to toggle until "Ck ENG" displays on the main line of the display.
2. Press and hold the MODE button to enter the diagnostics code menu.
3. Record the numbers displayed in the gear position (if any), clock and odometer displays.
4. Press the MODE button to advance to the next error code.
5. Press and hold the MODE button to exit the diagnostics code menu.
6. See pages 42-44 for code definitions and failure descriptions. Please see your Polaris dealer for all major repairs.

# FEATURES AND CONTROLS
## Instrument Cluster
### Diagnostic Display Code Definitions

*Open Load*: There is a break in the wires that lead to the item listed in the chart (injector, fuel pump, etc.), or the item has failed.

*Short-to-Ground*: The wire is shorted to ground between the electronic control unit and the item listed in the chart.

*Shorted Load*: The wires leading to the item listed in the chart are shorted together, or the item has shorted internally.

*Short-to-Battery*: The wire leading from the item listed in the chart to the electronic control unit is shorted to a wire at battery voltage.

| Diagnostic Codes | | | |
|---|---|---|---|
| Component | Condition | SPN | FMI |
| Accelerator Position 2 | Data Erratic, Intermittent Or Incorrect | 29 | 2 |
| | Voltage Above Normal, Or Shorted To High Source | 29 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 29 | 4 |
| Throttle Position Sensor 1 | Data Valid But Above Normal Operational Range - Most Severe Level | 51 | 0 |
| | Data Valid But Below Normal Operational Range - Most Severe Level | 51 | 1 |
| | Data Erratic, Intermittent Or Incorrect | 51 | 2 |
| | Voltage Above Normal, Or Shorted To High Source | 51 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 51 | 4 |
| | Abnormal Rate Of Change | 51 | 10 |
| | Out Of Calibration | 51 | 13 |
| Vehicle Speed Sensor | Data Valid But Above Normal Operational Range - Most Severe Level | 84 | 0 |
| | Data Valid But Below Normal Operational Range - Most Severe Level | 84 | 1 |
| | Data Erratic, Intermittent Or Incorrect | 84 | 2 |
| | Voltage Above Normal, Or Shorted To High Source | 84 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 84 | 4 |
| | Abnormal Frequency Or Pulse Width Or Period | 84 | 8 |
| | Abnormal Update Rate | 84 | 9 |
| | Abnormal Rate Of Change | 84 | 10 |
| | Bad Intelligent Device Or Component | 84 | 12 |
| | Received Network Data In Error | 84 | 19 |
| Accelerator Position 1 | Data Erratic, Intermittent Or Incorrect | 91 | 2 |
| | Voltage Above Normal, Or Shorted To High Source | 91 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 91 | 4 |
| Manifold Absolute Pressure Sensor | Data Erratic, Intermittent Or Incorrect | 102 | 2 |
| | Voltage Above Normal, Or Shorted To High Source | 102 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 102 | 4 |
| | Mechanical System Not Responding Or Out Of Adjustment | 102 | 7 |
| | Abnormal Rate Of Change | 102 | 10 |

# Instrument Cluster

## Diagnostic Display Code Definitions

| Diagnostic Codes | | | |
|---|---|---|---|
| Component | Condition | SPN | FMI |
| Intake Air Temperature Sensor | Data Erratic, Intermittent Or Incorrect | 105 | 2 |
| | Voltage Above Normal, Or Shorted To High Source | 105 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 105 | 4 |
| | Abnormal Rate Of Change | 105 | 10 |
| | Data Valid But Above Normal Operating Range - Least Severe Level | 105 | 15 |
| Engine Temperature Sensor | Data Valid But Above Normal Operational Range - Most Severe Level | 110 | 0 |
| | Data Erratic, Intermittent Or Incorrect | 110 | 2 |
| | Voltage Above Normal, Or Shorted To High Source | 110 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 110 | 4 |
| | Abnormal Rate Of Change | 110 | 10 |
| | Data Valid But Above Normal Operating Range - Least Severe Level | 110 | 15 |
| | Data Valid But Above Normal Operating Range - Moderately Severe Level | 110 | 16 |
| | Data Valid But Below Normal Operating Range - Least Severe Level | 110 | 17 |
| System Power | Data Valid But Above Normal Operational Range - Most Severe Level | 168 | 0 |
| | Data Valid But Below Normal Operational Range - Most Severe Level | 168 | 1 |
| | Voltage Above Normal, Or Shorted To High Source | 168 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 168 | 4 |
| | Data Valid But Above Normal Operating Range - Moderately Severe Level | 168 | 16 |
| | Data Valid But Below Normal Operating Range - Moderately Severe Level | 168 | 18 |
| Engine Speed | Data Valid But Above Normal Operational Range - Most Severe Level | 190 | 0 |
| | Data Valid But Below Normal Operational Range - Most Severe Level | 190 | 1 |
| | Data Erratic, Intermittent Or Incorrect | 190 | 2 |
| | Mechanical System Not Responding Or Out Of Adjustment | 190 | 7 |
| | Received Network Data In Error | 190 | 19 |
| | Condition Exists | 190 | 31 |
| Gear Sensor Signal | Data Erratic, Intermittent Or Incorrect | 523 | 2 |
| | Voltage Above Normal, Or Shorted To High Source | 523 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 523 | 4 |
| | Abnormal Update Rate | 523 | 9 |
| ECU Memory | Bad Intelligent Device Or Component | 628 | 12 |
| | Out Of Calibration | 628 | 13 |
| Calibration | Out Of Calibration | 630 | 13 |
| Crankshaft Position Sensor | Data Erratic, Intermittent Or Incorrect | 636 | 2 |
| | Abnormal Frequency Or Pulse Width Or Period | 636 | 8 |
| Injector 1 (Front) (MAG) (SDI Port Injector) | Voltage Above Normal, Or Shorted To High Source | 651 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 651 | 4 |
| | Current Below Normal Or Open Circuit | 651 | 5 |

# FEATURES AND CONTROLS
## Instrument Cluster
### Diagnostic Display Code Definitions

| Diagnostic Codes | | | |
|---|---|---|---|
| Component | Condition | SPN | FMI |
| Fan Relay Driver Circuit | Voltage Above Normal, Or Shorted To High Source | 1071 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 1071 | 4 |
| | Current Below Normal Or Open Circuit | 1071 | 5 |
| Ignition Coil Primary Driver 1 (Front) (MAG) | Voltage Above Normal, Or Shorted To High Source | 1268 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 1268 | 4 |
| | Current Below Normal Or Open Circuit | 1268 | 5 |
| Fuel Pump Driver Circuit | Voltage Above Normal, Or Shorted To High Source | 1347 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 1347 | 4 |
| | Current Below Normal Or Open Circuit | 1347 | 5 |
| Oxygen Sensor 1 | Data Erratic, Intermittent Or Incorrect | 3056 | 2 |
| | Voltage Above Normal, Or Shorted To High Source | 3056 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 3056 | 4 |
| | Bad Intelligent Device Or Component | 3056 | 12 |
| ECU Output Supply Voltage 1 | Data Valid But Above Normal Operational Range - Most Severe Level | 3597 | 0 |
| | Data Valid But Below Normal Operational Range - Most Severe Level | 3597 | 1 |
| | Voltage Above Normal, Or Shorted To High Source | 3597 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 3597 | 4 |
| | Data Valid But Above Normal Operating Range - Moderately Severe Level | 3597 | 16 |
| | Data Valid But Below Normal Operating Range - Moderately Severe Level | 3597 | 18 |
| ECU Output Supply Voltage 2 | Data Valid But Above Normal Operational Range - Most Severe Level | 3598 | 0 |
| | Data Valid But Below Normal Operational Range - Most Severe Level | 3598 | 1 |
| | Voltage Above Normal, Or Shorted To High Source | 3598 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 3598 | 4 |
| | Data Valid But Above Normal Operating Range - Moderately Severe Level | 3598 | 16 |
| | Data Valid But Below Normal Operating Range - Moderately Severe Level | 3598 | 18 |
| ECU Output Supply Voltage 3 | Data Valid But Above Normal Operational Range - Most Severe Level | 3599 | 0 |
| | Data Valid But Below Normal Operational Range - Most Severe Level | 3599 | 1 |
| | Voltage Above Normal, Or Shorted To High Source | 3599 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 3599 | 4 |
| | Data Valid But Above Normal Operating Range - Moderately Severe Level | 3599 | 16 |
| | Data Valid But Below Normal Operating Range - Moderately Severe Level | 3599 | 18 |
| ETC Accelerator Position Sensor Outputs 1 & 2 Correlation | Data Erratic, Intermittent Or Incorrect | 65613 | 2 |

# Instrument Cluster

## Diagnostic Display Code Definitions

| Diagnostic Codes | | | |
|---|---|---|---|
| Component | Condition | SPN | FMI |
| Throttle Position Sensor 2 | Data Valid But Above Normal Operational Range - Most Severe Level | 520198 | 0 |
| | Data Valid But Below Normal Operational Range - Most Severe Level | 520198 | 1 |
| | Data Erratic, Intermittent Or Incorrect | 520198 | 2 |
| | Voltage Above Normal, Or Shorted To High Source | 520198 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 520198 | 4 |
| | Abnormal Rate Of Change | 520198 | 10 |
| | Out Of Calibration | 520198 | 13 |
| Active Descent Control System | Voltage Above Normal, Or Shorted To High Source | 520203 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 520203 | 4 |
| | Current Below Normal Or Open Circuit | 520203 | 5 |
| Fuel Correction Front | Data Valid But Above Normal Operating Range - Least Severe Level | 520204 | 15 |
| | Data Valid But Below Normal Operating Range - Least Severe Level | 520204 | 17 |
| All Wheel Drive Control Circuit | Voltage Above Normal, Or Shorted To High Source | 520207 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 520207 | 4 |
| | Current Below Normal Or Open Circuit | 520207 | 5 |
| Oxygen Sensor Heater 1 | Data Erratic, Intermittent Or Incorrect | 520209 | 2 |
| | Voltage Above Normal, Or Shorted To High Source | 520209 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 520209 | 4 |
| | Current Below Normal Or Open Circuit | 520209 | 5 |
| Accelerator Position/Brake Position Interaction | Condition Exists | 520275 | 31 |
| Throttle Position Sensor (1 or 2 Indeterminable) | Data Erratic, Intermittent Or Incorrect | 520276 | 2 |
| | Bad Intelligent Device Or Component | 520276 | 12 |
| Throttle Body Control - Power Stage | Data Erratic, Intermittent Or Incorrect | 520277 | 2 |
| | Voltage Above Normal, Or Shorted To High Source | 520277 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 520277 | 4 |
| | Abnormal Frequency Or Pulse Width Or Period | 520277 | 8 |
| | Condition Exists | 520277 | 31 |
| Throttle Body Control - Return Spring Check Failed | Condition Exists | 520278 | 31 |
| Throttle Body Control - Adaption Aborted | Condition Exists | 520279 | 31 |
| Throttle Body Control - Limp Home Position Check Failed | Condition Exists | 520280 | 31 |
| Throttle Body Control - Mechanical Stop Adaptation Failure | Condition Exists | 520281 | 31 |
| Throttle Body Control - Repeated Adaptation Failed | Condition Exists | 520282 | 31 |
| Throttle Body Control | Data Erratic, Intermittent Or Incorrect | 520283 | 2 |
| | Voltage Above Normal, Or Shorted To High Source | 520283 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 520283 | 4 |

# FEATURES AND CONTROLS

## Instrument Cluster

### Diagnostic Display Code Definitions

| Diagnostic Codes | | | |
|---|---|---|---|
| **Component** | **Condition** | **SPN** | **FMI** |
| Throttle Body Control - Position Deviation Fault | Condition Exists | 520284 | 31 |
| ECU Monitoring Error | Condition Exists | 520286 | 31 |
| ECU Monitoring Error (Level 3) | Condition Exists | 520287 | 31 |
| ECU Monitoring of Injection Cut Off (Level 1) | Condition Exists | 520288 | 31 |
| ECU Monitoring of Injection Cut Off (Level 2) | Condition Exists | 520289 | 31 |
| Throttle Body Control - Requested Throttle Angle Not Plausible | Condition Exists | 520305 | 31 |
| ECU ADC Fault - No Load | Condition Exists | 520306 | 31 |
| ECU ADC Fault - Voltage | Condition Exists | 520307 | 31 |
| Accelerator Sensor Sync Fault - Sensor Diff Exceeds Limit | Condition Exists | 520308 | 31 |
| ECU Fault - ICO | Condition Exists | 520309 | 31 |
| ECU Fault - Hardware Disruption | Condition Exists | 520311 | 31 |
| Idle Fuel Correction Bank 1 | Data Valid But Above Normal Operating Range - Least Severe | 520342 | 15 |
| | Data Valid But Below Normal Operating Range - Least Severe | 520342 | 17 |
| Adaptive Fuel Correction Bank 1 | Data Valid But Above Normal Operating Range - Least Severe | 520344 | 15 |
| | Data Valid But Below Normal Operating Range - Least Severe | 520344 | 17 |
| **EPS Models Only** | | | |
| Steering Over Current Shut Down | Current Above Normal Or Grounded Circuit | 520221 | 6 |
| Steering Excessive Current Error | Current Above Normal Or Grounded Circuit | 520222 | 6 |
| Steering Torque Partial Failure | Condition Exists | 520223 | 31 |
| Steering Torque Full Failure | Condition Exists | 520224 | 31 |
| EPAS Inverter Temperature | Data Valid But Above Normal Operational Range - Most Severe | 520225 | 0 |
| | Data Valid But Above Normal Operating Range - Severe | 520225 | 16 |
| EPAS Communications Receive Data Error | Data Erratic, Intermittent Or Incorrect | 520226 | 2 |
| | Condition Exists | 520226 | 31 |
| Position Encoder Error | Root Cause Not Known | 520228 | 11 |
| | Bad Intelligent Device Or Component | 520228 | 12 |
| | Condition Exists | 520228 | 31 |
| EPAS Software Error | Bad Intelligent Device Or Component | 520229 | 12 |
| | Condition Exists | 520229 | 31 |
| EPAS Power Save Condition | Condition Exists | 520231 | 31 |
| EPS SEPIC Voltage Error | Voltage Above Normal, Or Shorted To High Source | 524086 | 3 |
| | Voltage Below Normal, Or Shorted To Low Source | 524086 | 4 |

**⚠WARNING**

Failure to operate the ATV properly can result in a collision, loss of control, accident or rollover, which may result in serious injury or death. Read and understand all safety warnings outlined in the safety section of this owner's manual.

## Break-In Period

The break-in period for your new POLARIS ATV is the first 20 hours of operation. No single action on your part is as important as following the procedures for a proper break-in. Careful treatment of a new engine and drive components will result in more efficient performance and longer life for these components.

NOTICE: Excessive heat build-up during the first three hours of operation will damage close-fitted engine parts and drive components. Do not operate at full throttle or high speeds during the first three hours of use.

### Engine and Drivetrain Break-in

1. Fill the fuel tank with gasoline. See page 31. Always exercise extreme caution whenever handling gasoline.
2. Check the oil level on the dipstick. See page 84. Add oil if necessary to maintain the level between the safe and add marks.
3. Drive slowly at first. Select an open area that allows room to familiarize yourself with vehicle operation and handling.
4. Vary the throttle positions. Do not operate at sustained idle.
5. Perform regular checks on fluid levels, controls and areas outlined on the daily pre-ride inspection checklist. See page 50.
6. Pull only light loads.
7. Change both the oil and the filter at 25 hours.
8. Check fluid levels of transmission and all gearcases after the first 25 hours of operation and every 100 hours thereafter.

### PVT Break-in (Clutches/Belt)

A proper break-in of the clutches and drive belt will ensure a longer life and better performance. Break in the clutches and belt by operating at slower speeds during the break-in period as recommended. Pull only light loads. Avoid aggressive acceleration and high speed operation during the break-in period.

If a belt fails, always clean away all debris when replacing the belt.

# OPERATION

## Safe Operation Practices

1. Complete the recommended safety training before operating this vehicle. See page 7.
2. Do not allow anyone under 16 years of age to operate this vehicle. Do not allow anyone with cognitive or physical disabilities to operate this vehicle.
3. Never carry a passenger on this ATV.
4. Engine exhaust fumes are poisonous. Never start the engine or let it run in an enclosed area.
5. Before operating, learn how to use the auxiliary brake for emergency situations (if service brakes become inoperable).
6. Operate this vehicle off-road only. Never operate the vehicle on pavement or on any public street, road or highway, including dirt and gravel roads.
7. Use caution and drive at reduced speeds in conditions of reduced visibility such as fog, rain and darkness. Clean headlights frequently and replace burned out headlamps promptly.
8. Drive in a manner appropriate for your skills and operating conditions. Never operate at excessive speeds. Never attempt wheelies, jumps, or other stunts. Never remove your hands from the handlebars while operating, and always keep both feet on the footrests.
9. Never consume alcohol or drugs before or while operating an ATV.
10. Always use the size and type of tires specified for your vehicle. Always maintain proper tire pressure.
11. Never operate a damaged ATV. After any rollover or accident, have a qualified service dealer inspect the entire machine for possible damage.
12. Never operate the ATV on a frozen body of water unless you have independently verified that the ice is sufficiently thick to support the weight and moving force of the ATV, you and your cargo, together with any other vehicles in your party.
13. Do not touch hot exhaust system components. Always keep combustible materials away from the exhaust system.
14. Always remove the ignition key when the vehicle is not in use to prevent unauthorized use.

## Know Your Riding Area/Tread Lightly

Familiarize yourself with all laws and regulations concerning the operation of this off-road vehicle in your area. Respect the environment in which you ride. Find out where the designated riding areas are by contacting your POLARIS dealer, a local riding club or local officials.

Help keep our trails open for recreational vehicle use. As an off-road enthusiast, you represent the sport and can set a good example (or a poor example) for others to follow. Tread lightly. Operate with respect for the terrain, avoid littering, and always stay on the designated trails.

## Trail Etiquette

Always practice good etiquette when riding. Allow a safe distance between your vehicle and other vehicles operating in the same area. Communicate to oncoming operators by signaling the number of vehicles in your group. When stopping, move your vehicle to the edge of the trail as far as possible to allow others to pass safely.



ROA 462

# OPERATION

## Pre-Ride Checklist

Failure to inspect and verify that the ATV is in safe operating condition before operating increases the risk of an accident. Always inspect the ATV before each use to make sure it's in safe operating condition.

| Item | Remarks | Page |
|---|---|---|
| Brake system/lever travel | Ensure proper operation | 27<br>92 |
| Brake fluid | Ensure proper level | 28 |
| Auxiliary brake | Ensure proper operation | 30 |
| Front suspension | Inspect, lubricate if necessary | 82 |
| Rear suspension | Inspect, lubricate if necessary | 82 |
| Steering | Ensure free operation | - |
| Tires | Inspect condition and pressure | 97 |
| Wheels/fasteners | Inspect, ensure fastener tightness | 97<br>98 |
| Frame nuts, bolts, fasteners | Inspect, ensure tightness | - |
| Fuel and oil | Ensure proper levels | 31<br>84 |
| Coolant level (if applicable) | Ensure proper level | 90<br>91 |
| Coolant hoses (if applicable) | Inspect for leaks | - |
| Throttle | Ensure proper operation | 26<br>120 |
| Indicator lights/switches | Ensure operation | 24 |
| Engine stop switch | Ensure proper operation | 25 |
| Air filter, pre-filter | Inspect, clean | 99 |
| Air box sediment tube | Drain deposits whenever visible | - |
| Headlamp | Check operation, apply POLARIS dielectric grease when lamp is replaced | 25<br>102 |
| Brake light/taillight | Check operation, apply POLARIS dielectric grease when lamp is replaced | 105 |
| Riding gear | Wear approved helmet, goggles, and protective clothing | 8 |
| Winch (if equipped) | Inspect cable and switch | 65-76 |



ROA 463

## Starting the Engine

1. Position the vehicle on a level surface outdoors or in a well-ventilated area.
2. Place the transmission in PARK.
3. Lock the parking brake.

Tip: The starter interlock will prevent the engine from starting if the transmission is in gear and the brake is not engaged.

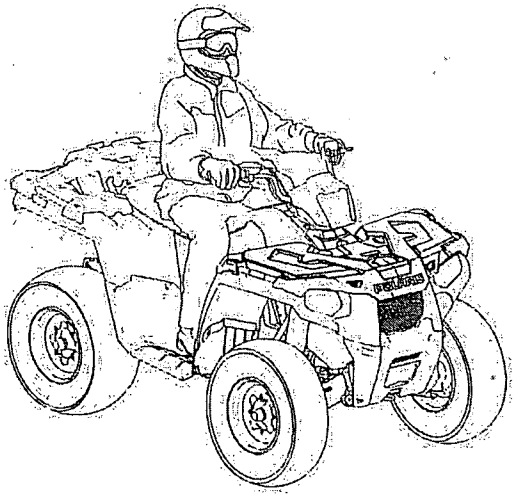
4. Sit on the vehicle and move the engine stop switch to RUN.
5. Do not press the throttle while starting the engine.
6. Turn the ignition key past the ON position to engage the starter. Activate the starter for a maximum of five seconds, releasing the key when the engine starts.
7. If the engine does not start, return the key to the OFF position and wait five seconds before attempting to start again. Activate the starter for another five seconds if necessary. Repeat this procedure until the engine starts.

NOTICE: Operating the vehicle immediately after starting could cause engine damage. Allow the engine to warm up for several minutes before operating the vehicle.

## Cold Weather Operation

If the ATV is used year-round, check the oil level frequently. A rising oil level could indicate the accumulation of contaminates such as water or excess fuel in the bottom of the crankcase. Water in the bottom of the crankcase can lead to engine damage and must be drained. Water accumulation increases as outside temperature decreases.

# OPERATION
## Driving Procedures



1. Wear a helmet and eye protection. See page 8.
2. Sit upright with both feet on the footrests and both hands on the handlebars.
3. Start the engine and allow it to warm up.
4. Shift the transmission into gear.
5. Check your surroundings and determine your path of travel.
6. Release the parking brake.
7. Slowly depress the throttle with your right thumb and begin driving.
8. Drive slowly. Practice maneuvering and using the throttle and brakes on level surfaces.

## Turning the Vehicle

Your ATV is equipped with a solid rear axle, which drives both rear wheels equally at all times. This means that the wheel on the outside of the turn must travel a greater distance than the inside wheel when turning and the inside tire must slip traction slightly.

To turn, steer in the direction of the turn, leaning your upper body to the inside of the turn while supporting your weight on the outer footrest. This technique alters the balance of traction between the rear wheels, allowing the turn to be made smoothly. The same leaning technique should be used for turning in reverse.

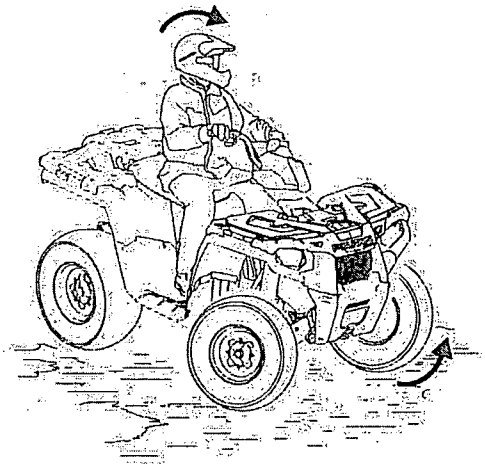
Practice making turns at slow speeds before attempting to turn at faster speeds.

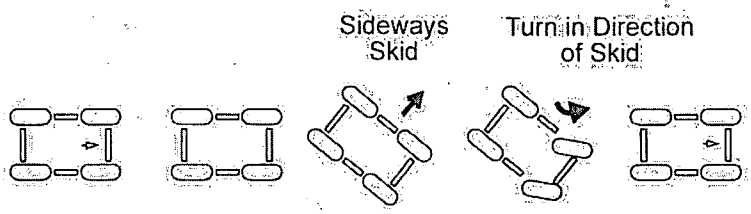
**WARNING!** Turning improperly can result in vehicle rollover. Never turn abruptly or at sharp angles. Never turn at high speeds.



ROA 466

# OPERATION
## Driving on Slippery Surfaces






Whenever riding on slippery surfaces such as wet trails or loose gravel, or during freezing weather, follow these precautions:

1. Do not operate on excessively rough, slippery or loose terrain.
2. Slow down when entering slippery areas.
3. Engage 4X4 before wheels begin to lose traction.

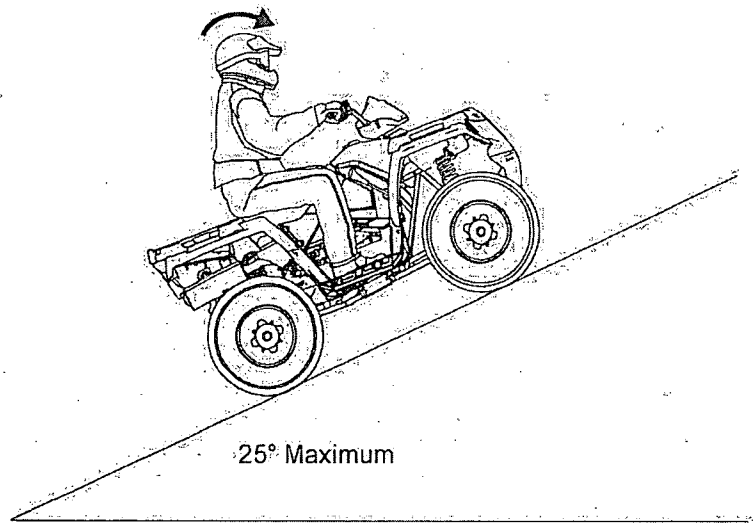
NOTICE: Severe damage to drive train may occur if the 4X4 is engaged while the wheels are spinning. Allow the rear wheels to stop spinning before engaging 4X4, or engage 4X4 before wheels begin to lose traction.

4. Maintain a high level of alertness, reading the trail and avoiding quick, sharp turns, which can cause skids.
5. Never apply the brakes during a skid. Correct a skid by turning the handlebars in the direction of the skid and shifting your body weight forward.



ROA 467

## Driving Uphill



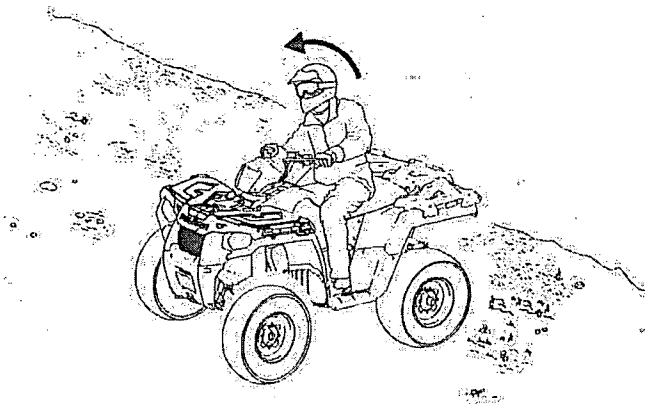

Braking and handling are greatly affected when operating in hilly terrain. Improper procedure could cause loss of control or rollover. Whenever traveling uphill, follow these precautions:

1. Drive straight uphill.
2. Avoid steep hills (25° maximum).
3. Always check the terrain carefully before ascending any hill.
4. Never climb hills with excessively slippery or loose surfaces.
5. Keep both feet on the footrests.
6. Shift your weight uphill.
7. Proceed at a steady rate of speed and throttle opening. Opening the throttle suddenly could cause the ATV to flip over backwards.
8. Remain alert and be prepared to take emergency action. This may include quick dismounting of the vehicle.



ROA 468

# OPERATION
## Driving on a Sidehill (Sidehilling)



Driving on a sidehill is not recommended. Improper procedure could cause loss of control or rollover. Avoid crossing the side of any hill unless absolutely necessary.

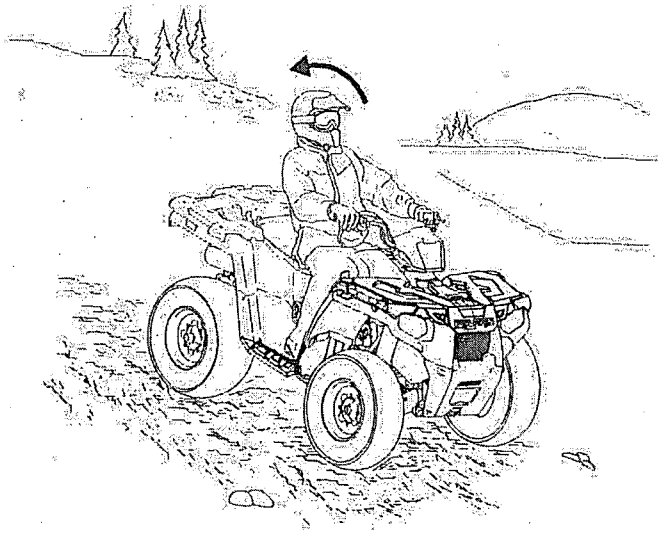
If crossing a sidehill is *unavoidable*, follow these precautions:

1. Slow down.
2. Avoid crossing the side of a steep hill.
3. Shift body weight uphill.
4. Keep your feet on the footrests.
5. Steer slightly into the hill to maintain vehicle direction.
6. If the vehicle begins to tip, quickly turn the front wheel downhill, if possible, or dismount on the uphill side *immediately*!



ROA 469

## Driving Downhill



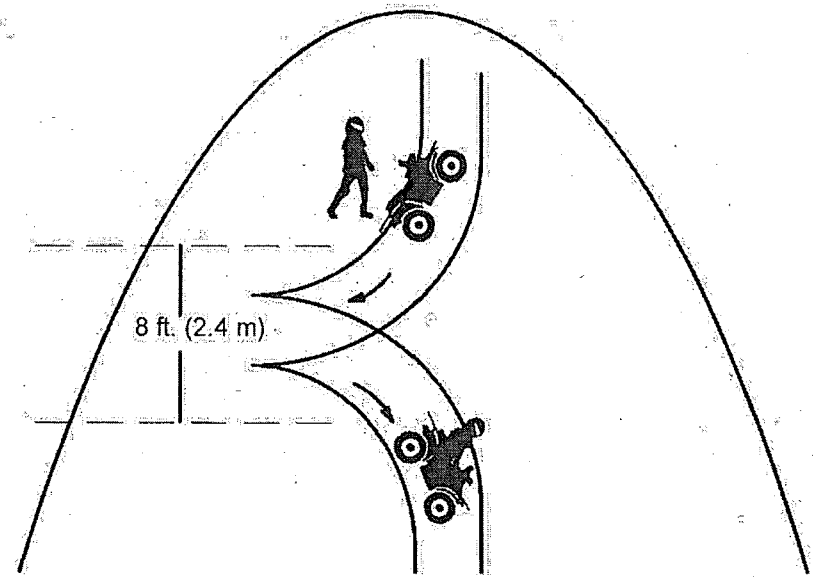
When driving downhill, follow these precautions:

1. Avoid steep hills (25° maximum).
2. Shift body weight uphill.
3. Drive straight downhill.
4. Slow down. Excessive speed when traveling downhill can cause loss of control.
5. Squeeze the brake lever gradually. Applying the brakes too firmly may cause the rear wheels to lock, which could result in loss of control.

# OPERATION

## Turning Around on a Hill (K-Turn)

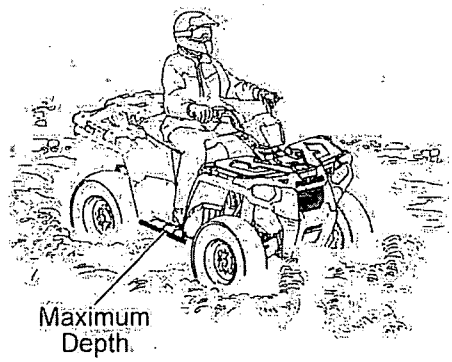
If the vehicle stalls while climbing a hill, never back it down the hill! Use the K-turn to turn around.




1. Stop and lock the parking brake while keeping body weight uphill.
2. Leave the transmission in forward and shut off the engine.
3. Dismount on the uphill side of the vehicle, or on the left if the vehicle is pointing straight uphill.
4. Staying uphill of the vehicle, turn the handlebars full left.
5. While holding the brake lever, release the parking brake lock and slowly allow the vehicle to roll around to your right until it's pointing across the hill or slightly downward.
6. Lock the parking brake. Remount the vehicle from the uphill side, keeping body weight uphill.
7. Start the engine with the transmission still in forward.
8. Release the parking brake and proceed *slowly*, controlling speed with the brake lever, until the vehicle is on more level ground.

## Driving Through Water

Your ATV can operate through water with a maximum recommended depth equal to the bottom of the footrests. Follow these procedures when operating through water:




1. Determine water depths and current before entering water.
2. Choose a crossing where both banks have gradual inclines.
3. Avoid operating through deep or fast-flowing water.

**NOTICE:** Major engine damage can result if the vehicle is not thoroughly inspected after operation in water. Perform the services outlined in the maintenance chart. See page 78. The following areas need special attention: engine oil, transmission oil, demand drive fluid, rear gearcase oil, and all grease fittings.

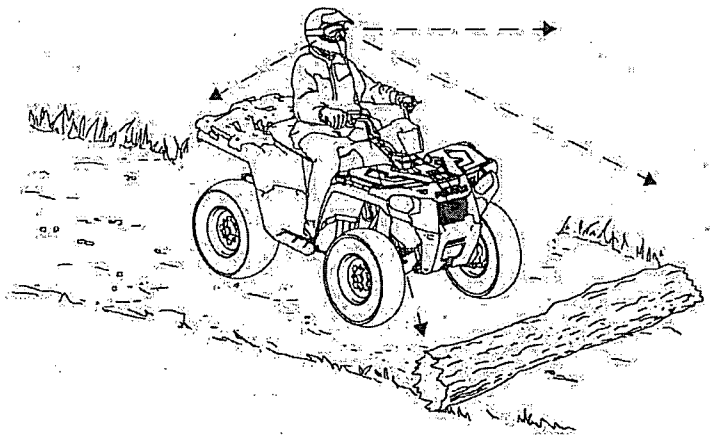
If the vehicle tips or overturns in water, or if the engine stops during or after operating in water, restarting can result in serious engine damage. Transport the vehicle to your dealer for service before restarting the engine. If this is not possible, follow the vehicle immersion inspection and drying procedures outlined on page 108, then see your dealer for service at the first opportunity.

4. After leaving water, test the brakes. Apply them lightly several times while driving slowly. The friction will help dry out the pads.

*If it's unavoidable to enter water deeper than the footrest level:*

- Proceed slowly. Avoid rocks and obstacles.
- Balance your weight carefully. Avoid sudden movements.
- Maintain a steady rate of speed. Do not make sudden turns or stops. Do not make sudden throttle changes.

# OPERATION
## Driving Over Obstacles



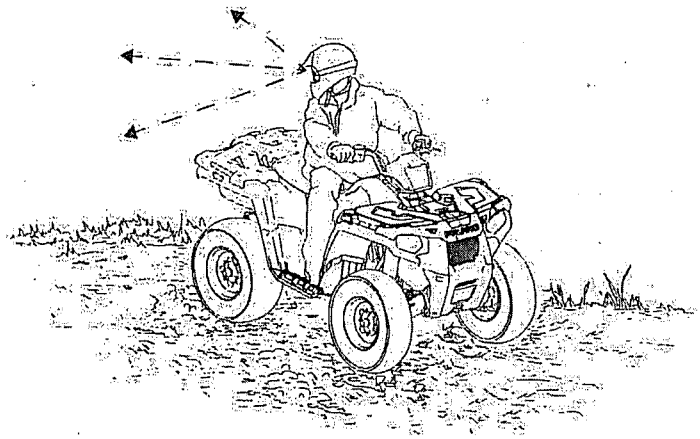
Follow these precautions when operating over obstacles:

1. Always check for obstacles before operating in a new area.
2. Look ahead and learn to read the terrain. Be constantly alert for hazards such as logs, rocks and low hanging branches.
3. Travel slowly and use extra caution when operating on unfamiliar terrain. Not all obstacles are immediately visible.
4. Never attempt to operate over large obstacles, such as rocks or fallen trees.



ROA 473

## Driving in Reverse



Follow these precautions when operating in reverse:

1. Always check for obstacles or people behind the vehicle.
2. Always avoid backing downhill.
3. Back slowly.
4. Apply the brakes *lightly* for stopping.
5. Avoid turning at sharp angles.
6. Never open the throttle suddenly.
7. Do not use the override button unless additional wheel speed is required for vehicle movement. Use the override with caution as rearward vehicle speed is greatly increased. Do not operate at wide open throttle. Operate the throttle just enough to maintain a desired speed.

**NOTICE:** Excessive throttle operation while in the speed limit mode may cause fuel to build in the exhaust, resulting in engine popping and/or engine damage.

# OPERATION
## Hauling Cargo

**⚠ WARNING**

Overloading the vehicle or carrying or towing cargo improperly can alter vehicle handling and may cause loss of control or brake instability, which can result in serious injury or death. Always follow these precautions when hauling cargo:

REDUCE SPEED AND ALLOW GREATER DISTANCES FOR BRAKING WHEN HAULING CARGO.

NEVER EXCEED THE MAXIMUM WEIGHT CAPACITY of the vehicle. When determining the weight you are adding to the vehicle, include the weight of the operator, accessories, loads in the rack or box and the load on the trailer tongue. The combined weight of these items must not exceed the maximum weight capacity.

CARGO WEIGHT DISTRIBUTION should be 1/3 on the front rack and 2/3 on the rear rack. When operating over rough or hilly terrain, reduce speed and cargo to maintain stable driving conditions. Carrying loads on only one rack increases the possibility of vehicle rollover.

CARRY LOADS AS LOW ON THE RACKS AS POSSIBLE. Carrying loads high on the racks raises the center of gravity of the vehicle and creates a less stable operating condition.

SECURE ALL LOADS BEFORE OPERATING. Unsecured loads can create unstable operating conditions, which could result in loss of control of the vehicle.

OPERATE ONLY WITH STABLE AND SAFELY ARRANGED LOADS. When handling off-centered loads that cannot be centered, securely fasten the load and operate with extra caution. Always attach the tow load to the hitch point designated for your vehicle.

HEAVY LOADS CAN CAUSE BRAKING AND CONTROL PROBLEMS. Use extreme caution when applying brakes with a loaded vehicle. Avoid terrain or situations that may require backing downhill.

USE EXTREME CAUTION when operating with loads that extend over the rack sides. Stability and maneuverability may be adversely affected, causing vehicle rollover.

DO NOT BLOCK THE FRONT HEADLIGHT BEAM when carrying loads on the front rack.

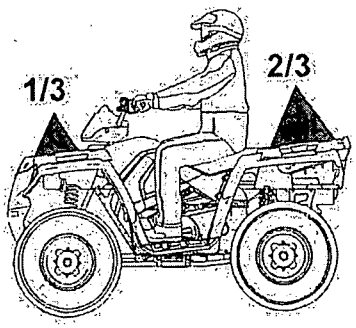
DO NOT TRAVEL FASTER THAN THE RECOMMENDED SPEEDS.

NEVER exceed 50 MPH (80 km/h) when rear cargo loads are above 75 lbs. (34 kg) and/or front cargo loads are above 37 lbs. (17 kg).

Vehicle should never exceed 10 MPH (16 km/h) while towing a load on a level surface. Vehicle speed should never exceed 5 MPH (8 km/h) when towing loads in rough terrain, while cornering, or while ascending or descending a hill.

## Hauling Cargo

Never exceed the weight capacities specified for your ATV on warning labels and in the specifications section of this manual.




Cargo weight should be evenly distributed (1/3 on the front rack and 2/3 on the rear rack) and mounted as low as possible.

NEVER exceed 50 MPH (80 km/h) when rear cargo loads are above 75 lbs. (34 kg) and/or front cargo loads are above 37 lbs. (17 kg).

When operating over rough or hilly terrain, reduce speed and cargo weight to maintain stable driving conditions.

Do not obstruct the headlight beam with cargo.

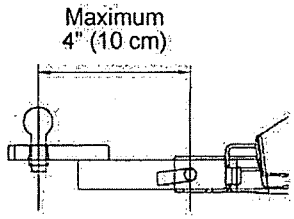
Use low forward gear when hauling or towing heavy cargo to extend belt life.

### Towing Loads

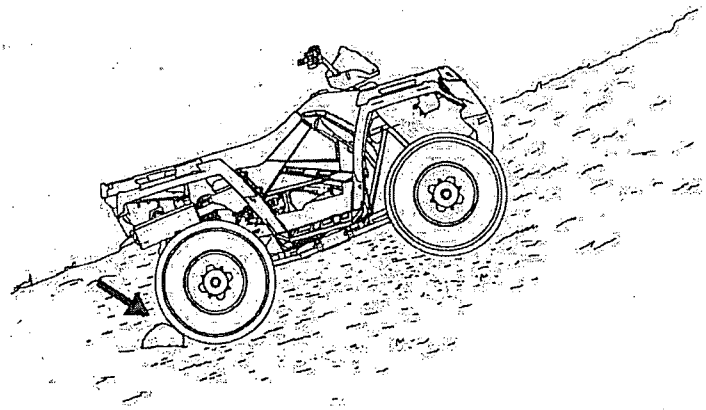
Always attach a towed load to the hitch point. Remove the hitch from the ATV when not towing a trailer. If towing a load, reduce rear rack cargo weight by the amount of tongue weight.

- The combination of rear rack cargo weight and tongue weight must not exceed the rear rack capacity.
- The total load (operator, accessories, cargo and weight on hitch) must not exceed the maximum weight capacity of the vehicle.

NOTICE: Using an improper hitch or exceeding the maximum tongue weight capacity can result in serious damage to the vehicle and will void your ATV warranty. Never install a hitch longer than 4" (10 cm). Never install automotive accessories on your POLARIS ATV. Always install POLARIS-approved (or equivalent) accessories designed for ATV use.



# OPERATION
## Parking on an Incline



Avoid parking on an incline if possible. If it's unavoidable, follow these precautions:

1. Stop the engine.
2. Place the transmission in PARK.
3. Lock the parking brake.
4. Always block the rear wheels on the downhill side.

These safety warnings and instructions apply if your vehicle came equipped with a winch or if you choose to add an accessory winch to your vehicle.

**⚠WARNING**

Improper winch use can result in SEVERE INJURY or DEATH. Always follow all winch instructions and warnings in this manual.

Your winch may have a cable made of either wire rope or specially designed synthetic rope. The term "winch cable" will be used for either unless noted otherwise.

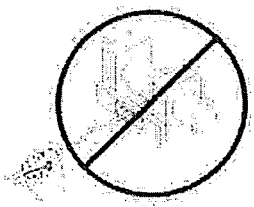
## Winch Safety Precautions

1. Read all sections of this manual.
2. Never use alcohol or drugs before or while operating the winch.
3. Never allow children under 16 years of age to operate the winch.
4. Always wear eye protection and heavy gloves when operating the winch.
5. Always keep body, hair, clothing and jewelry clear of the winch cable, fairlead and hook when operating winch.
6. Never attempt to "jerk" a load attached to the winch with a moving vehicle. See the *Shock Loading* section on page 74.
7. Always keep the area around the vehicle, winch, winch cable and load clear of people (especially children) and distractions while operating the winch.
8. Always turn the vehicle ignition power OFF when it and the winch are not being used.
9. Always be sure that at least five (5) full turns of winch cable are wrapped around the winch drum at all times. The friction provided by this wrapped cable allows the drum to pull on the winch cable and move the load.
10. Always apply your vehicle's park brake and/or park mechanism to hold the vehicle in place during winching. Use wheel chocks if needed.

# WINCH GUIDE

## Winch Safety Precautions

11. Always align the vehicle and winch with the load directly in front of the vehicle as much as possible. Avoid winching with the winch cable at an angle to the winching vehicle's centerline whenever possible.
12. If winching at an angle is unavoidable, follow these precautions:
    A. Look at the winch drum occasionally. Never let the winch cable "stack" or accumulate at one end of the winch drum. Too much winch cable at one end of the winch drum can damage the winch and the winch cable.
    B. If stacking occurs, stop winching. Follow step 15 on page 72 to feed and rewind the cable evenly before continuing the winch operation.
13. Never winch up or down at sharp angles. This can destabilize the winching vehicle and possibly cause it to move without warning.
14. Never attempt to winch loads that weigh more than the winch's rated capacity.
15. The winch motor may become hot during winch use. If you winch for more than 45 seconds, or if the winch stalls during operation, stop winching and permit the winch to cool down for 10 minutes before using it again.
16. Never touch, push, pull or straddle the winch cable while winching a load.
17. Never let the winch cable run through your hands, even if wearing heavy gloves.
18. Never release the clutch on the winch when the winch cable is under load.
19. Never use the winch for lifting or transporting people.



## Winch Safety Precautions

20. Never use the winch to hoist or suspend a vertical load.
21. Never immerse or submerse your winch in water. Take your winch to your dealer for service if this occurs.
22. Always inspect your winch and winch cable before each use.
23. Never winch the hook fully into the winch. This can cause damage to winch components.
24. Unplug the remote control from the vehicle when the winch is not in use to prevent inadvertent activation and use by unauthorized persons.
25. Never grease or oil the winch cable. This will cause the winch cable to collect debris that will shorten the life of the cable.

# WINCH GUIDE

## Winch Operation

Read the *Winch Safety Precautions* in the preceding pages before using your winch.

Tip: Consider practicing the operation and use of your winch before you actually need to use it in the field.

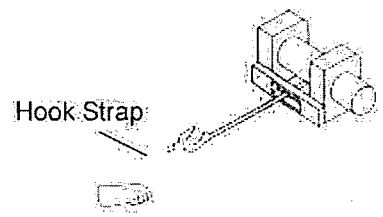
**⚠ WARNING**

Improper winch use can result in SEVERE INJURY or DEATH. Always follow all winch instructions and warnings in this manual.

Each winching situation is unique.

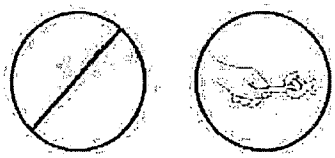
- Take your time to think through the winching you are about to do.
- Proceed slowly and deliberately.
- Never hurry or rush during winching.
- Always pay attention to your surroundings.
- You may need to change your winching strategy if it is not working.
- Always remember that your winch is very powerful.
- There are simply some situations that you and your winch will not be able to deal with. Do not be afraid to ask others to help when this happens.

1. Always inspect the vehicle, winch, winch cable and winch controls for any signs of damage or parts in need of repair or replacement before each use. *Pay particular attention to the first 3 feet (1 meter) of winch cable if the winch is being used (or has been used) for lifting an accessory plow assembly.* Promptly replace any worn or damaged cable.
2. Never operate a winch or a vehicle in need of repair or service.
3. Always apply your vehicle's park brake and/or park mechanism to hold the vehicle in place during winching. Use wheel chocks if needed.



## Winch Operation

4. Always use the hook strap when handling the hook.




**WARNING!** Never put your fingers into the hook. This could lead to SEVERE INJURY.

A. Attach the hook itself onto the load or use a tow strap or chain to secure the load to the winch cable..

Tip: A "tow strap" is NOT intended to stretch. A "recovery strap" is designed to stretch.

**WARNING!** Never use a recovery strap when winching due to the excessive energy that can be released if the winch cable breaks. This can result in SEVERE INJURY or DEATH. See the *Shock Loading* section on page 74.

B. Never hook the winch cable back onto itself. This will damage the winch cable and may result in winch cable failure.

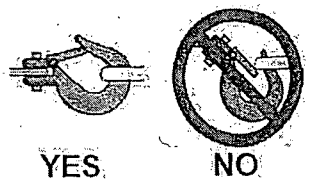
**WARNING!** Replace the winch cable at the first sign of damage to prevent SEVERE INJURY or DEATH in the event of failure. For your safety, always replace POLARIS winch parts (including the cable) with genuine POLARIS replacement parts available at your authorized POLARIS dealer.

C. If possible, keep the winch cable aligned with the centerline of the winching vehicle. This will help the spooling of the winch cable and reduce the load on the fairlead.

D. If freeing a stuck vehicle by attaching to a tree, use an item such as a tow strap to avoid damaging the tree during winch operation. Sharp cables and chains can damage and even kill trees. Please remember to TreadLightly® (treadlightly.org).

E. Before operating the winch, be sure that the safety latch on the winch cable hook is fully seated when the load is attached.

F. Never operate your winch with a damaged hook or latch. Always replace damaged parts before using the winch.



# WINCH GUIDE

## Winch Operation

5. Never remove the hook strap from the hook.
6. Release the winch clutch and pull out the winch cable.
7. Pulling out as much cable as possible maximizes the winch's pulling capacity. Always be sure that at least five (5) full turns of winch cable are wrapped around the winch drum at all times. The friction provided by this wrapped cable allows the drum to pull on the winch cable and move the load.
8. Read and adhere to the following information for winch damping to ensure safe winch use.
   A. In order to absorb energy that could be released by a winch cable failure, always place a "damper" on the winch cable. A damper can be a heavy jacket, tarp, or other soft, dense object. A damper can absorb much of the energy released if a winch cable breaks when winching. Even a tree limb can help as a damper if no other items are available to you.
   B. Lay the damper on top of the mid-point of the winch cable length that is spooled out.
   C. On a long pull, it may be necessary to stop winching so that the damper can be repositioned to the new mid-point of the winch cable. Always release the tension on the winch cable before repositioning the damper.
   D. Avoid being directly in line with the winch cable whenever possible. Also, never permit others to stand near or in line with the winch cable during winch operation.
9. Never hook the winch cable back onto itself. This will damage the winch cable and may result in winch cable failure.
10. Never use straps, chains or other rigging items that are damaged or worn.

## Winch Operation

11. The ONLY time a winch-equipped vehicle should be moving when using the winch is when that vehicle itself is stuck. The winch-equipped vehicle should NEVER be in motion to "shock" load the winch cable in an attempt to move a second stuck vehicle. See the *Shock Loading* section on page 74. For your safety, always follow these guidelines when winching a vehicle free:
    - A. Release the winch clutch and spool out the necessary length of winch cable.
    - B. Align the winch cable as close as possible to the winching vehicle's centerline.
    - C. Attach the winch cable hook to the anchor point or the stuck vehicle's frame following instructions in this manual.
    - D. Re-engage the clutch on the winch.
    - E. Slowly winch in the slack in the winch cable.
    - F. Select the proper vehicle gear to propel the stuck vehicle in the direction of winching.
    - G. Shift to the lowest gear available on the stuck vehicle.
    - H. Slowly and carefully apply vehicle throttle and winch together to free the vehicle.
    - I. Stop winching as soon as the stuck vehicle is able to propel itself without the help of the winch.
    - J. Detach the winch cable hook.
    - K. Rewind the winch cable evenly back onto the winch drum following the instructions in this manual.
12. Never attempt to winch another stuck vehicle by attaching the winch cable to a suspension component, brush guard, bumper or cargo rack. Vehicle damage may result. Instead, attach the winch to a strong portion of the vehicle frame or hitch.

# WINCH GUIDE

## Winch Operation

13. Extensive winching will run down the battery on the winching vehicle. Let the winching vehicle's engine run while operating the winch to prevent the battery from running low if winching for long periods.

14. The winch motor may become hot during winch use. If you winch for more than 45 seconds, or if the winch stalls during operation, stop winching and permit the winch to cool down for 10 minutes before using it again.

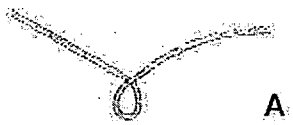
15. After winching is complete, especially if winching at an angle, it may be necessary to re-distribute the winch cable across the winch drum. You will need an assistant to perform this task.
    A. Release the clutch on the winch.
    B. Feed out the winch cable that is unevenly bunched up in one area.
    C. Re-engage the winch clutch.
    D. Have an assistant pull the winch cable tightly with about 100 lbs. (45 kg) of tension using the hook strap.
    E. Slowly winch the cable in while your assistant moves the end of the winch cable back and forth horizontally to evenly distribute the winch cable on the drum.
    F. Doing this reduces the chances of the winch cable "wedging" itself between lower layers of winch cable.

## Winch Cable Care

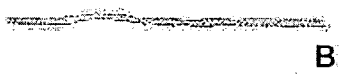
For your safety, always replace POLARIS winch parts (including the cable) with genuine POLARIS replacement parts available at your authorized POLARIS dealer.

**WARNING!** Use of worn or damaged cable could lead to sudden failure and SEVERE INJURY.

1. Always inspect your winch before each use. Inspect for worn or loose parts including mounting hardware. Never use the winch if any part needs repair or replacement.
2. Always inspect your winch cable before each use. Inspect for worn or kinked winch cable.
   A. A kinked winch cable made of wire rope is shown at right. Even after being "straightened out," this cable has already been permanently and severely damaged. Promptly discontinue use of a winch cable in this condition.




   B. A kinked winch cable made of wire rope that has been "straightened out" is shown at right. Even though it may look usable, the cable has been permanently and severely damaged. It can no longer transmit the load that it could prior to kinking. Promptly discontinue use of a winch cable in this condition.




   C. A winch cable made of synthetic rope should be inspected for signs of fraying. Replace the cable if fraying is observed (shown at right). Promptly discontinue use of a winch cable in this condition.

   D. Also replace the winch cable if there are fused or melted fibers. Such an area of the synthetic rope will be stiff and appear smooth or glazed. Promptly discontinue use of a winch cable in this condition.

# WINCH GUIDE

## Shock Loading

**WARNING!** Your winch cable is very strong but it is NOT designed for dynamic, or "shock" loading. Shock loading may tension a winch cable beyond its strength and cause the cable to break. The end of a broken winch cable under such high loading can cause SEVERE INJURY or DEATH to you and other bystanders.

*Winch cables are designed to NOT absorb energy. This is true of both wire-rope and synthetic-rope winch cables.*

1. Never attempt to "jerk" a load with the winch. For example, never take up slack in the winch cable by moving the winching vehicle in an attempt to move an object. This is a dangerous practice. It generates high winch cable loads that may exceed the strength of the cable. Even a slowly moving vehicle can create large shock loads in a winch cable.

**WARNING!** SEVERE INJURY or DEATH can result from a broken winch cable.

2. Never quickly turn the winch ON and OFF repeatedly ("jogging"). This puts extra load on the winch, winch cable, and generates excessive heat from the motor. This is a form of shock loading.
3. Never tow a vehicle or other object with your winch. Towing an object with a winch produces shock loading of the cable even when towing at slow speeds. Towing from a winch also positions the towing force high on the vehicle. This can cause instability of the vehicle and possibly lead to an accident.

## Shock Loading

4. Never use recovery straps with your winch. Recovery straps are designed to stretch and can store energy. This stored energy in the recovery strap is released if a winch cable fails making the event even more hazardous. Similarly, never use elastic "bungie" cords for winching.
5. Never use the winch to tie down a vehicle to a trailer or other transportation vehicle. This type of use also causes shock loading that can cause damage to the winch, winch cable, or vehicles used.

**Your winch cable is designed and tested to withstand the loads produced by the winch motor when operated from a stationary vehicle. Always remember that the winch and winch cable are NOT designed for shock loading.**

# WINCH GUIDE

## Winch Maintenance and Service Safety

**WARNING!** Improper or lack of winch maintenance and service could lead to SEVERE INJURY or DEATH. Always follow all winch instructions and warnings in this manual.

1. Always inspect your winch before each use. Inspect for worn or kinked winch cable. Also inspect for worn or loose parts including mounting hardware.
2. Permit your winch motor to cool down prior to servicing your winch.
3. Never work on your winch without first disconnecting the battery connections to prevent accidental activation of the winch.
4. For your safety, always replace POLARIS winch parts (including the cable) with genuine POLARIS replacement parts available at your authorized POLARIS dealer.
5. Some winch models use wire rope as the winch cable. Other winches use a specially designed synthetic rope as the winch cable.
6. Never replace a synthetic-rope winch cable with a consumer-grade polymer rope such as can be purchased in a hardware store. Although they may look similar, they are NOT alike. A polymer rope not designed for winch use will stretch and store excessive energy when winching.

**WARNING!** Failure of a stretched rope under winching conditions will release all of the stored energy. This will increase the chances of SEVERE INJURY or DEATH.

# EMISSION CONTROL SYSTEMS

## Noise Emission Control System

Do not modify the engine, 0intake or exhaust components, as doing so may affect compliance with U.S.A. EPA noise control requirements (40 CFR 205) and local noise level requirements.

## Operation on Public Lands in the U.S.A.

Your POLARIS vehicle has a spark arrester that was tested and qualified to be in accordance with the USFS standard 5100-1c. Federal law requires that this spark arrester be installed and functional when the vehicle is operated on public lands.

Operation of off-road vehicles on public lands in the U.S.A. is regulated by 43 CFR 420. Violations are subject to monetary penalties. Federal regulations can be viewed online at www.gpoaccess.gov/ecfr/.

## Crankcase Emission Control System

This engine is equipped with a closed crankcase system. Blow-by gases are forced back to the combustion chamber by the intake system. All exhaust gases exit through the exhaust system.

## Exhaust Emission Control System

Exhaust emissions are controlled by engine design. An electronic fuel injection (EFI) system controls fuel delivery. The engine and EFI components are set at the factory for optimal performance and are not adjustable.

The emissions label is located on the right front frame of the vehicle.

## Electromagnetic Interference

This spark ignition system complies with Canadian ICES-002.

This vehicle complies with the EMC requirements of European directives 97/24/EC and 2004/108/EC.

Non-ionizing Radiation: This vehicle emits some electromagnetic energy. People with active or non-active implantable medical devices (such as heart monitoring or controlling devices) should review the limitations of their device and the applicable electromagnetic standards and directives that apply to this vehicle.

# MAINTENANCE

## Periodic Maintenance Chart

Careful periodic maintenance will help keep your vehicle in safe, reliable condition. Inspect, clean, lubricate, adjust and replace parts as necessary. When inspection reveals the need for replacement parts, use genuine POLARIS parts available from your POLARIS dealer. Record maintenance and service in the Maintenance Log beginning on page 141.

Service and adjustments are important for proper vehicle operation. If you're not familiar with safe service and adjustment procedures, have a qualified dealer perform these operations.

Maintenance intervals in the following chart are based upon average riding conditions and an average vehicle speed of approximately 10 miles per hour. Vehicles subjected to severe use must be inspected and serviced more frequently.

### Severe Use Definition

- Frequent immersion in mud, water or sand
- Racing or race-style high RPM use
- Prolonged low speed, heavy load operation
- Extended idle
- Short trip cold weather operation

Pay special attention to the oil level. A rise in oil level during cold weather can indicate contaminants collecting in the oil sump or crankcase. Change oil immediately if the oil level begins to rise. Monitor the oil level, and if it continues to rise, discontinue use and determine the cause or see your dealer.

# Periodic Maintenance Chart

## Maintenance Chart Key

| Symbol | Description |
|---|---|
| ▶ | Perform these operations more often for vehicles subjected to severe use. |
| E | Emission-related service (failure to conduct this maintenance will not void the emissions warranty but may affect emissions). |
| D | Have an authorized POLARIS dealer perform these services. |

**WARNING!** Improperly performing the procedures marked with a "D" could result in component failure and lead to serious injury or death. Have an authorized POLARIS dealer perform these services.

*Perform all services at whichever maintenance interval is reached first.*

| | Item | Maintenance Interval (whichever comes first) | | | Remarks |
|---|---|---|---|---|---|
| | | Hours | Calendar | Miles (Km) | |
| | Steering | - | Pre-Ride | - | Make adjustments as needed. See Pre-Ride Checklist on page 50. |
| | Front suspension | - | | - | |
| | Rear suspension | - | | - | |
| | Tires | - | | - | |
| | Brake fluid level | - | | - | |
| | Brake lever travel | - | | - | |
| | Brake system | - | | - | |
| | Wheels/fasteners | - | | - | |
| | Frame fasteners | - | | - | |
| | Engine oil level | - | | - | |
| | Winch (if equipped) | - | | - | See pages 65-76 |
| ▶ E | Air filter, pre-filter | - | Daily | - | Inspect; clean often; replace as needed |
| ▶ | Air box sediment tube | - | Daily | - | Drain deposits when visible |
| | Coolant | - | Daily | - | Check level |
| | Power steering unit (if equipped) | - | Daily | - | Inspect daily; clean often |
| | Headlight/taillight/ worklight | - | Daily | - | Check operation; apply dielectric grease if replacing lamps |

▶ Perform these procedures more often for vehicles subjected to severe use.
E Emission-Related Service
D Have an authorized POLARIS dealer perform these services.

# MAINTENANCE
## Periodic Maintenance Chart

| | Item | Maintenance Interval (whichever comes first) | | | Remarks |
|---|---|---|---|---|---|
| | | Hours | Calendar | Miles (Km) | |
| ▶ E | Air filter, main element | - | Weekly | - | Inspect; replace as needed |
| | Recoil housing | - | Weekly | - | Drain water as needed, check often if operating in wet conditions |
| ▶ D | Brake pad wear | 10 H | Monthly | 100 (160) | Inspect periodically |
| | Battery | 20 H | Monthly | 200 (320) | Check terminals; clean; test |
| | Fuel System | 20 H | Monthly | - | Inspect; cycle key to pressurize fuel pump; check lines and fittings for leaks and abrasion |
| ▶ E | Engine breather valve (if equipped) | 25 H | Monthly | 250 (400) | Inspect; clean if needed |
| ▶ | Engine oil change | 25 H | 1 M | 250 (400) | Break-in oil and filter change |
| ▶ | Demand drive fluid | 25 H | 1 M | 250 (400) | Break-in oil level check |
| ▶ | Rear gearcase oil | 25 H | 1 M | 250 (400) | Break-in oil level check |
| ▶ | Transmission oil | 25 H | 1 M | 250 (400) | Break-in oil level check |
| ▶ | General lubrication | 50 H | 3 M | 500 (800) | Lubricate all fittings, pivots, cables, etc. |
| D E | Throttle Cable/ Release Switch | 50 H | 6 M | 500 (800) | Inspect; adjust; lubricate; replace if necessary |
| E | Throttle Body Intake Duct | 50 H | 6 M | 500 (800) | Inspect duct for proper sealing/air leaks |
| | Drive belt | 50 H | 6 M | 500 (800) | Inspect; adjust; replace as needed |
| | Cooling system | 50 H | 6 M | 1000 (1600) | Inspect coolant strength seasonally; pressure test system yearly |
| ▶ | Engine oil change | 100 H | 6 M | 1000 (1600) | Change the oil and filter |
| ▶ | Oil lines and fasteners | 100 H | 6 M | 1000 (1600) | Inspect for leaks and loose fittings |

## Periodic Maintenance Chart

| | Item | Maintenance Interval (whichever comes first) | | | Remarks |
|---|---|---|---|---|---|
| | | Hours | Calendar | Miles (Km) | |
| ▶ | Demand drive fluid (normal use) | 100 H | 12 M | 1000 (1600) | Change fluid |
| ▶ | Rear gearcase oil | 100 H | 12 M | 1000 (1600) | Change fluid |
| ▶ | Transmission oil | 100 H | 12 M | 1000 (1600) | Change fluid |
| D E | Valve clearance | 100 H | 12 M | 1000 (1600) | Inspect; adjust |
| D E | Fuel system | 100 H | 12 M | 1000 (1600) | Cycle key to pressurize fuel pump; check for leaks at fill cap, fuel lines/rail and fuel pump; replace lines every two years |
| ▶ | Radiator (if applicable) | 100 H | 12 M | 1000 (1600) | Inspect; clean external surfaces |
| ▶ | Cooling hoses (if applicable) | 100 H | 12 M | 1000 (1600) | Inspect for leaks |
| ▶ | Engine mounts | 100 H | 12 M | 1000 (1600) | Inspect |
| | Exhaust muffler/ pipe | 100 H | 12 M | 1000 (1600) | Inspect |
| D E | Spark plug | 100 H | 12 M | 1000 (1600) | Inspect; replace as needed |
| ▶ | Wiring | 100 H | 12 M | 1000 (1600) | Inspect for wear, routing, security; apply dielectric grease to connectors subjected to water, mud, etc. |
| D | Clutches (drive and driven) | 100 H | 12 M | 1000 (1600) | Inspect; clean; replace worn parts |
| D | Front wheel bearings | 100 H | 12 M | 1000 (1600) | Inspect; replace as needed |
| D | Brake fluid | 200 H | 24 M | 2000 (3200) | Change every two years |
| | Spark arrester | 300 H | 36 M | 3000 (4800) | Clean out |
| ▶ | Coolant | - | 60 M | - | Replace coolant |
| | Idle speed | - | | | Adjust as needed |
| D | Toe adjustment | - | | | Inspect periodically; adjust when parts are replaced |
| | Headlight aim | - | | | Adjust as needed |

▶ Perform these procedures more often for vehicles subjected to severe use.
E Emission-Related Service
D Have an authorized POLARIS dealer perform these services.

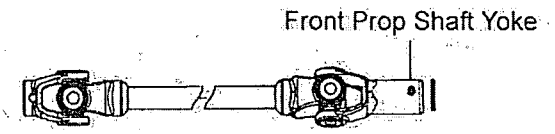
# MAINTENANCE

## Lubrication Guide

Check and lubricate all components at the intervals outlined in the Periodic Maintenance Chart beginning on page 78. Items not listed in the chart should be lubricated at the General Lubrication interval.

The a-arms and lower control arms are lubricated at the factory, and no additional lubrication will be needed. However, if these components are subjected to severe use, grease zerks have been provided for additional lubrication at the user's discretion.

| Item | Lube | Capacity at Fluid Change | Inspection Procedure |
|---|---|---|---|
| Engine Oil | PS-4 5W-50 4-Cycle Oil | 2 qt. (1.9 l) | Maintain level in safe range on dipstick. See page 84. |
| Brake Fluid | DOT 4 Brake Fluid | --- | Maintain level between fill lines. See page 28. |
| Transmission Oil | AGL Gearcase Lubricant & Transmission Fluid | 32 oz. (948 ml) | Maintain level at bottom of fill hole threads. See page 87. |
| Demand Drive Fluid (Front Gearcase) | Demand Drive Fluid | 9 oz. (265 ml) | Maintain level at bottom of fill hole threads. See page 89. |
| Front Prop Shaft Yoke | U-Joint Grease | --- | Grease fittings (3 pumps maximum) every 500 miles, before long periods of storage, or after pressure washing or submerging. |



# Engine Oil

## Oil Recommendations

| Lubricant | Capacity | Drain Plug Torque |
|---|---|---|
| PS-4 5W-50 4-Cycle Oil | 2 qts. (1.9 l) | 14-17 ft. lbs. (19-23 Nm) |

Always change the oil filter whenever changing oil.

POLARIS recommends the use of POLARIS PS-4 Full Synthetic 5W-50 4-cycle oil or a similar oil for this engine. Oil may need to be changed more frequently if POLARIS oil is not used. Always use 5W-50 oil. Follow the manufacturer's recommendations for ambient temperature operation. See page 132 for the part numbers of POLARIS products.

**NOTICE:** Mixing brands or using a non-recommended oil may cause serious engine damage. Always use the recommended oil. Never substitute or mix oil brands.

# MAINTENANCE

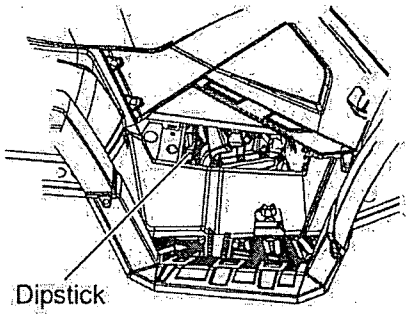
## Engine Oil

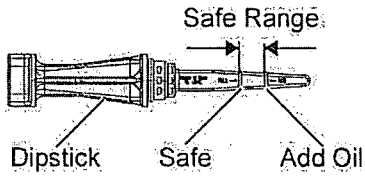
### Oil Level

Access the oil dipstick and fill tube from the right side of the ATV.

A rising oil level between checks in cool weather driving can indicate contaminants such as gas or moisture collecting in the crankcase. If the oil level is over the full/safe mark, change the oil immediately.

1. Position the vehicle on a level surface.
2. Remove the dipstick. Wipe it dry with a clean cloth.
3. Reinstall the dipstick completely.
4. Remove the dipstick and check the oil level. Maintain the oil level in the safe range. Do not overfill.



## Engine Oil

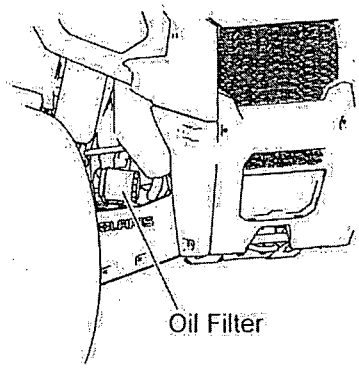
### Oil and Filter Change

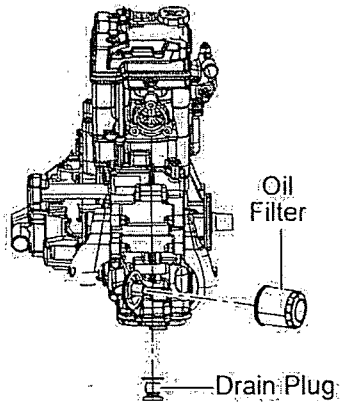
Always change the oil and filter at the intervals outlined in the Periodic Maintenance Chart beginning on page 78. Always change the oil filter whenever changing oil.

1. Position the vehicle on a level surface.
2. Start the engine. Allow it to warm up at idle for two to three minutes.
3. Stop the engine.
4. Clean the area around the drain plug.
5. Place a drain pan under the crank case.
6. Remove the drain plug. Allow the oil to drain completely.

**CAUTION!** Hot oil can cause burns to skin. Do not allow hot oil to contact skin.

7. Install a new sealing washer on the drain plug. The sealing surfaces on drain plug and crankcase should be clean and free of burrs, nicks or scratches.
8. Reinstall the drain plug. Torque to 14-18 ft. lbs. (19-24 Nm).
9. Place shop towels beneath the oil filter. Using an oil filter wrench (available from your POLARIS dealer), turn the filter counter-clockwise to remove it.
10. Using a clean dry cloth, clean the filter sealing surface on the crankcase.




**Front View of the Engine**

# MAINTENANCE

## Engine Oil

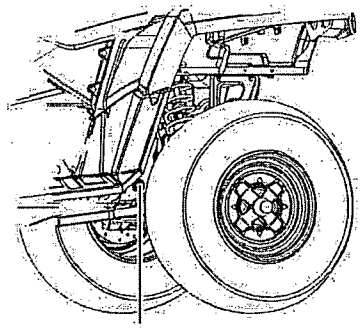
### Oil and Filter Change

11. Lubricate the o-ring on the new filter with a film of fresh engine oil. Check to make sure the o-ring is in good condition.
12. Install the new filter and rotate it clockwise by hand until the filter gasket contacts the sealing surface, then turn it an additional 1/2 turn.
13. Remove the dipstick.
14. Add two quarts (1.9 l) of recommended oil.
15. Place the transmission in PARK.
16. Lock the parking brake.
17. Start the engine. Allow it to idle for one to two minutes.
18. Stop the engine.
19. Check for leaks.
20. Check the oil level. Add oil as needed to bring the level to the upper mark on the dipstick.
21. Dispose of used filter and oil properly.

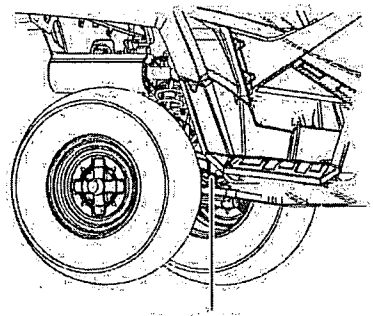
## Transmission Oil

Always check and change the transmission oil at the intervals outlined in the Periodic Maintenance Chart beginning on page 78. Maintain the oil level at the bottom of the fill plug hole threads. See page 132 for the part numbers of POLARIS products.

The fill plug is located on the left side of the ATV, under the rear fender, behind the wheel. The drain plug is located on the right side of the gearcase, on the right side of the ATV, behind the wheel well.



Check/Fill Plug



Drain Plug

### Transmission Oil Recommendations

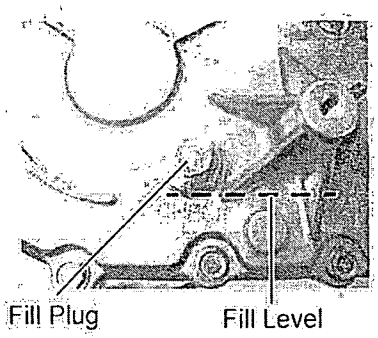
| Lubricant | Capacity | Fill Plug Torque | Drain Plug Torque |
|---|---|---|---|
| AGL Gearcase Lubricant & Transmission Fluid | 32 oz. (946 ml) | 20-25 ft. lbs. (27-34 Nm) | 20-25 ft. lbs. (27-34 Nm) |

# MAINTENANCE

## Transmission Oil

### Oil Check

1. Position the vehicle on a level surface.
2. Remove the fill plug. Check the oil level.
3. Add the recommended fluid as needed to bring the level to the bottom of the fill hole threads.
4. Reinstall the fill plug. Torque to specification.




### Oil Change

1. Remove the fill plug.
2. Place a drain pan under the gearcase. Remove the drain plug. Allow the oil to drain completely.
3. Clean and reinstall the drain plug. Torque to specification.
4. Add the proper amount of the recommended oil.
5. Reinstall the fill plug. Torque to specification.
6. Check for leaks.
7. Dispose of used oil properly.

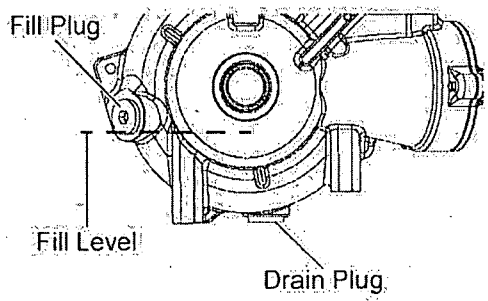
## Front Gearcase (Demand Drive) Fluid

Always check and change the demand drive fluid at the intervals outlined in the Periodic Maintenance Chart beginning on page 78. Maintain the fluid level at the bottom of the fill hole threads. See page 132 for the part numbers of POLARIS products.

### Fluid Recommendations

| Gearcase | Lubricant | Capacity | Fill Plug Torque | Drain Plug Torque |
|---|---|---|---|---|
| Front Gearcase | Demand Drive Fluid | 9 oz. (265 ml) | 8-10 ft. lbs. (11-14 Nm) | 11 ft. lbs. (15 Nm) |

The fill plug is located on the right side of the demand drive unit. The drain plug is located on the bottom right side of the unit.




### Fluid Check

1. Position the vehicle on a level surface. Remove the fill plug. Check the fluid level.
2. Add the recommended demand drive fluid as needed to bring the level to the bottom of the fill hole threads.
3. Reinstall the fill plug. Torque to 8-10 ft. lbs. (11-14 Nm).

### Fluid Change

1. Position the vehicle on a level surface. Remove the fill plug. Place a drain pan under the demand drive unit.
2. Remove the drain plug. Allow the fluid to drain completely.
3. Clean and reinstall the drain plug. Torque to 11 ft. lbs. (15 Nm).
4. Add the recommended fluid. See page 89 for capacity. Maintain the fluid level at the bottom of the fill hole threads.
5. Reinstall the fill plug. Torque to 8-10 ft. lbs. (11-14 Nm).
6. Check for leaks. Dispose of used fluid properly.

# MAINTENANCE

## Cooling System

The engine coolant level is controlled, or maintained, by the recovery system. The recovery system components are the recovery bottle, the radiator filler neck, the radiator pressure cap and the connecting hose.

As coolant operating temperature increases, the expanding (heated) excess coolant is forced out of the engine, past the pressure cap, and into the recovery bottle. As engine coolant temperature decreases the contracting (cooled) coolant is drawn back up from the bottle, past the pressure cap, and into the radiator.

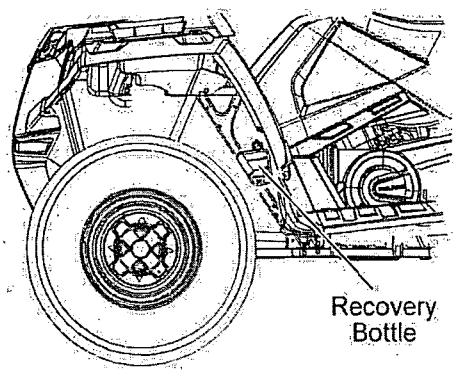
Some coolant level drop on new vehicles is normal as the system is purging itself of trapped air. Check the coolant level and maintain as recommended by adding coolant to the recovery bottle.

POLARIS recommends the use of POLARIS Antifreeze 50/50 Premix. This antifreeze is already premixed and ready to use. Do not dilute with water. See page 132 for the part numbers of POLARIS products.

### Recovery Bottle Coolant

The recovery bottle is located on the left side of the vehicle.

1. Remove the left side panel. See page 95.
2. Maintain the coolant level between the minimum and maximum marks on the bottle (when the fluid is cool).
3. Add coolant as needed.



## Cooling System

### Radiator Coolant

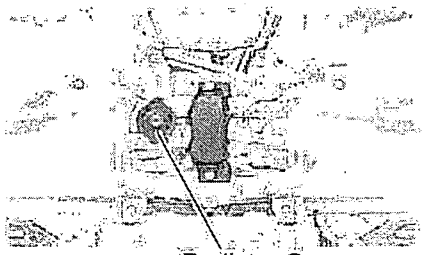
To ensure that the coolant maintains its ability to protect the engine, we recommend that the system be completely drained every five (5) years and fresh Antifreeze 50/50 Premix added.

Any time the cooling system has been drained for maintenance or repair, replace the coolant with fresh Antifreeze 50/50 Premix.

If the recovery bottle has run dry, check the level in the radiator. Add coolant as needed.

**CAUTION!** Escaping steam can cause burns. Never remove the pressure cap while the engine is warm or hot. Always allow the engine to cool before removing the pressure cap.

1. Open the front box cover.
2. Remove the access panel screws. Squeeze the outer edges of the panel inward to remove the panel.
3. Remove the pressure cap.
4. Using a funnel, slowly add coolant through the radiator filler neck.




5. Reinstall the pressure cap. Use of a non-standard pressure cap will not allow the recovery system to function properly. Contact your dealer for the correct replacement part.
6. Reinstall the access panel and secure the front box cover.

# MAINTENANCE

## Brakes

### Hand Brake

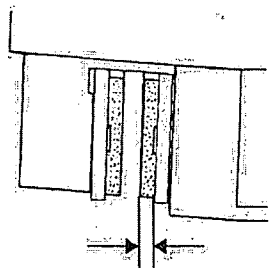
The front and rear brakes are hydraulic disc brakes, activated by moving the single brake lever toward the handlebar. These brakes are self-adjusting.

Under normal operation, the diaphragm extends into the reservoir as fluid level drops. If the fluid level is low and the diaphragm is not extended, a leak is likely and the diaphragm should be replaced. To ensure proper diaphragm operation, always fill the reservoir as needed whenever the cover is loosened or removed. Do not overfill.

**WARNING!** An over-full master cylinder may cause brake drag or brake lock-up, which could result in serious injury or death. Maintain brake fluid at the recommended level. Do not overfill.

The following checks are recommended to keep the brake system in good operating condition. Check more often if brakes are used heavily under normal operation.

1. Always keep brake fluid at an adequate level. See page 28.
2. Check the brake system for fluid leaks.
3. Check the brakes for excessive travel or spongy feel.
4. Check the friction pads for wear, damage and looseness. Replace brake pads when they are worn to 0.030" (0.762 mm).
5. Check the security and surface condition of the disc. Clean any grease using a recommended brake cleaner or alcohol. Do not use spray lubricants or other petroleum-based products. If you discover any damage (cracks, excessive corrosion, warping) see your dealer for service before operating.



0.030" (0.762 mm)

### Auxiliary Foot Brake

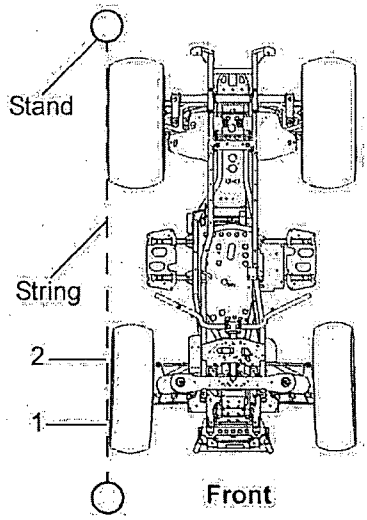
The hydraulic auxiliary brake system requires no adjustment. Check the brake fluid level frequently for the auxiliary brake system. See page 30.

## Toe Alignment

Use the following procedure to check the toe alignment of the vehicle. The recommended toe alignment is 1/8" to 1/4" (3-6 mm) toe out.

**WARNING!** Severe injury or death can result from improper toe alignment and adjustment. Do not attempt to adjust tie rod alignment. All tie rod adjustments should be performed by an authorized POLARIS dealer.

1. Position the vehicle on a level surface.
2. Place the handlebars in a straight-ahead position.
3. Tie a length of string between two stands as shown in the illustration. Position the stands so that the string is flush with the side of the rear tire. If available, you may use a long straight-edge instead of string.
4. Measure the distance from the string to the rim at the front (1) and rear (2) of the front rim. The rear measurement should be 1/16"-1/8" (2-3 mm) more than the front measurement on each side of the vehicle to obtain the recommended 1/8" to 1/4" (3-6 mm) toe out alignment.




5. Repeat the measurement procedure on the other side of the vehicle.
6. If you discover improper alignment, see your POLARIS dealer for service.

# MAINTENANCE

## Power Steering Unit

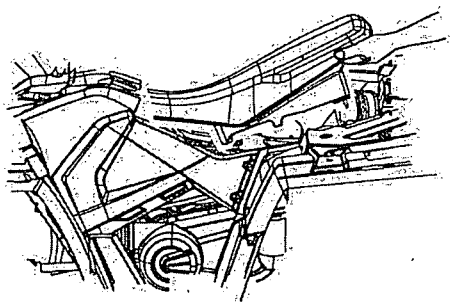
If your model is equipped with power steering, frequently clean the areas around and on the power steering unit to allow proper cooling. Clean these areas thoroughly.

## Steering Assembly

The steering assembly of the ATV should be checked periodically for loose nuts and bolts. If loose nuts and bolts are found, see your POLARIS dealer for service before operating the vehicle.

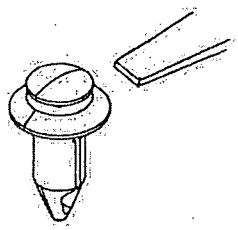
## Seat Removal

1. Grasp one side of the seat near the rear edge.
2. Pull upward abruptly to disengage the under-seat fasteners.
3. Remove the seat.

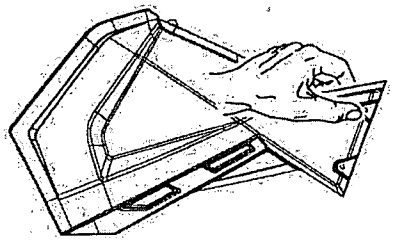


## Side Panel Removal

1. Remove the seat. See page 94.
2. Use a flat screwdriver to remove the plastic rivets securing the side panel.
3. Grasp the rear of the side panel near the rear cab. With a firm motion, pull the side panel outward to disengage the side panel from the grommets.
4. Pull the panel outward and rearward to remove it.



Step 2

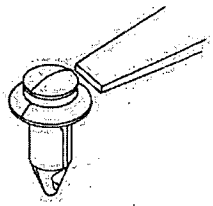


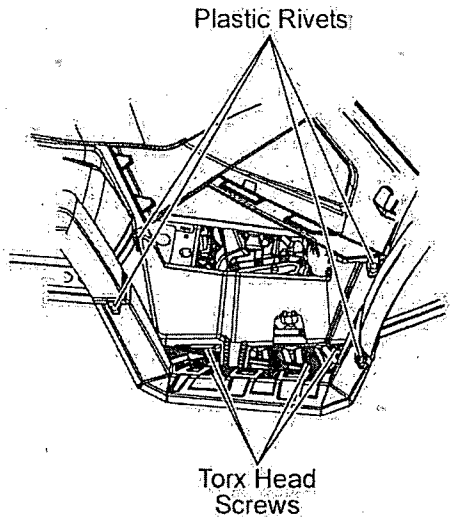
Step 3

# MAINTENANCE

## Footwell Removal

1. Remove the four screws on the bottom of the footwell.
2. Use a flat screwdriver to remove the plastic rivets securing the footwell to the fenders.
3. Remove the footwell.





## Tires

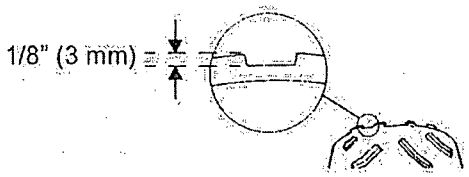
**⚠ WARNING**

Operating your ATV with worn tires, improperly inflated tires, non-standard tires or improperly installed tires will affect vehicle handling and could cause an accident resulting in serious injury or death. Always follow all tire maintenance procedures as outlined in this manual and on the labels on the vehicle. Always use original equipment size and type when replacing tires.

Refer to the specifications section beginning on page 133 for recommended tire type, size and pressure.

### Tire Tread Depth

Always replace tires when tread depth is worn to 1/8" (3 mm) or less.




### Front Wheel Hub Tightening

Front wheel bearing tightness and spindle nut retention are critical component operations. All service must be performed by your authorized POLARIS dealer.

### Wheel Removal

1. Stop the engine.
2. Place the transmission in PARK.
3. Lock the parking brake.
4. Loosen the wheel nuts slightly.

**WARNING!** Do not service axle nuts that have a cotter pin installed. See your POLARIS dealer.

5. Elevate the side of the vehicle by placing a suitable stand under the footrest frame.
6. Remove the wheel nuts.
7. Remove the wheel.

# MAINTENANCE

## Tires

### Wheel Installation

1. Place the transmission in PARK.
2. Lock the parking brake.
3. Place the wheel on the hub with the valve stem toward the outside and rotation arrows on the tire pointing toward forward rotation.
4. Install the wheel nuts and finger-tighten them.
5. Lower the vehicle to the ground.
6. Torque the wheel nuts to specification.

**WARNING!** Loose nuts could cause a tire to come off during operation, which could result in an accident or rollover. Always ensure that all nuts are torqued to specification.

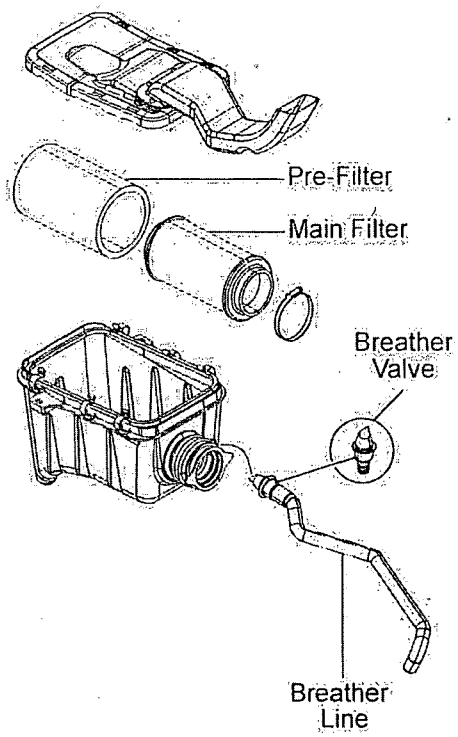
### Wheel Nut Torque Specifications

Check the wheel nut torques occasionally and when they've been loosened for maintenance service.

| Nut Type | Nut Torque |
|---|---|
| Lug Nut (Aluminum Wheels) | 30 ft. lbs. (41 Nm) PLUS 1/4 TURN |
| 2-Piece Flange Nut (Steel Wheels) | 27 ft. lbs. (37 Nm) |

## Air Filter

1. Remove the seat.
2. Release the air box cover clips, and remove the air box cover.
3. Loosen the clamp and remove the filter.
4. Remove the fabric-type pre-filter from the main filter. Wash the pre-filter in soapy water, then rinse and let dry.
5. Reinstall the pre-filter over the main filter. Install a new main filter if needed.
6. Reinstall the filter into the air box and tighten the clamp. Do not overtighten the clamp, as filter damage could occur.
7. Reinstall the air box cover and the seat.



# MAINTENANCE

## Breather Valve/Hose

The breather valve is on the hose that runs between the engine and air box. See illustration on page 99.

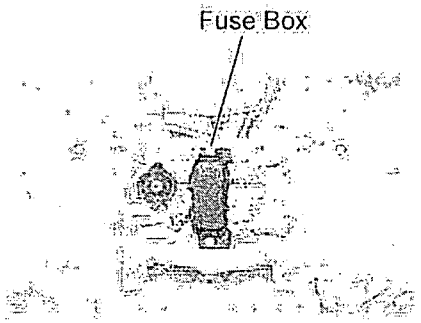
1. Remove the left side panel. See page 95.
2. Remove the hose clamps from the valve and pull the valve out of the hoses.
3. Inspect the valve for debris. Blow gently through the valve to check for clogging. Replace a damaged or clogged valve.
4. Check the hoses for cracks, deterioration, abrasion, or leaks. Replace as needed.
5. Reinstall the valve and hose clamps.

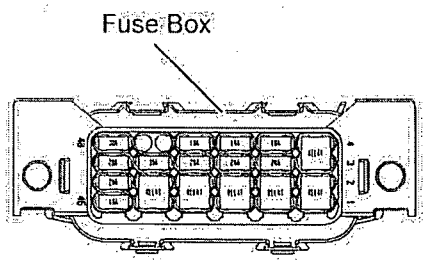
**NOTICE:** Operation of your vehicle without a breather valve can cause engine damage. Always reinstall the breather valve after removing it for service.

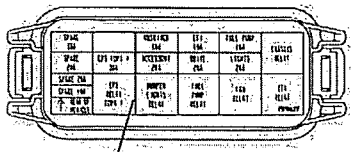
## Fuse Replacement

If the engine stops or will not start, or if you experience other electrical failures, a fuse may need replacement. Locate and correct any short circuits that may have caused the blown fuse, then replace the fuse. Spare fuses are provided in a compartment on the top of the access door.

1. Open the front box cover.
2. Remove the access panel. See page 91.
3. Remove fuse box cover.
4. Remove the suspect fuse from the fuse panel. If the fuse is blown, install a new fuse with the same amperage.
5. Secure the fuse box cover and access panel.
6. Secure the front box cover.



# MAINTENANCE

## Lights

Poor lighting can result in reduced visibility when driving. Headlight and taillight lenses become dirty during normal operation. Clean lights frequently and replace burned out lamps promptly. Always make sure lights are adjusted properly for best visibility.

### Headlight Lamp Replacement

When servicing a halogen lamp, don't touch the lamp with bare fingers. Oil from your skin leaves a residue, causing a hot spot that will shorten the life of the lamp.

1. Remove the two screws on the lower front corners of the headlight pod.
2. Remove the screw from the rear of the pod.
3. Lift the pod slightly while depressing the tabs at the rear of the pod.
4. Lift the pod cover and disconnect the speedometer harnesses from the speedometer.

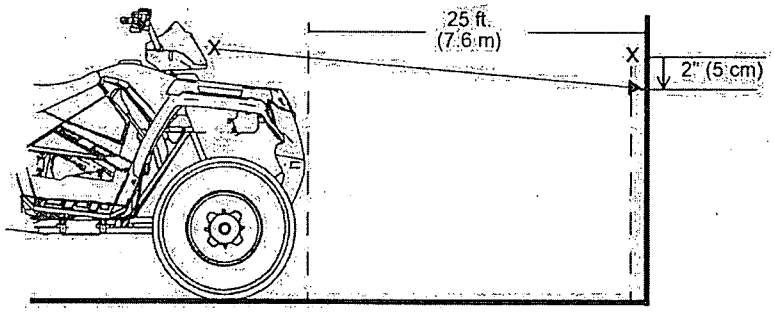
CAUTION! Hot components can cause burns to skin. Allow lamps to cool before servicing.

5. Unplug the headlamp from the wiring harness. Be sure to pull on the connector, not on the wiring.
6. Turn the lamp counter-clockwise to remove it.
7. Apply dielectric grease to the socket and install the new lamp. Make sure the tab on the lamp locates properly in the housing.
8. Reassemble the pod.

# Lights

## High Beam Adjustment

The headlight beam can be adjusted slightly upward or downward. Use the following procedure to make the adjustment.

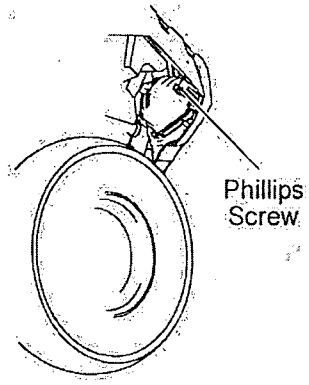



1. Position the vehicle on a level surface with the headlight approximately 25 ft. (7.6 m) from a wall. Place the transmission in PARK.
2. Measure the distance from the floor to the center of the headlight and make a mark on the wall at the same height.
3. Start the engine. Turn the headlight switch to high beam.
4. Observe the headlight aim on the wall. The most intense part of the headlight beam should be two inches (5 cm) below the mark on the wall. Include rider weight on the seat when measuring.
5. The adjustment knob is located on the right side of the headlight pod. Adjust the beam to the desired position by turning the knob either clockwise or counter-clockwise.

## Low Beam Adjustment

The low beam can be adjusted slightly upward or downward.

1. Loosen the Phillips screw located at the rear of the headlamp.
2. Tilt the headlamp upward or downward.
3. Tighten the screw.

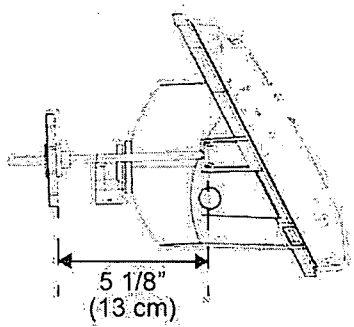


# MAINTENANCE

## Lights

### Headlight Housing Replacement

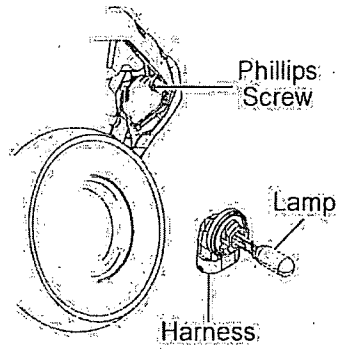
1. Remove the two screws on the lower front corners of the headlight pod.
2. Lift the pod slightly while depressing the tabs at the rear of the pod.
3. Lift the pod cover and disconnect the speedometer harnesses from the speedometer.
4. Unplug the headlamp from the wiring harness.
5. Use a small screwdriver to remove the o-rings from the headlight mounting tabs.
6. Pull the headlight housing up to release it from the locking tabs.
7. Lift the adjusting knob up to remove it from the locking tabs.
8. Carefully pull the assembly up and out of the pod.
9. Reverse the steps to install the new housing and reassemble the pod. The distance from the headlamp parting line to the end of the adjustment knob stop is 5 1/8" (13 cm).
10. Adjust the headlight aim by turning the adjusting knob.



## Lights

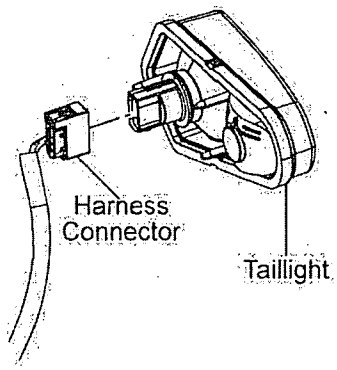
### Lower Headlamp Replacement

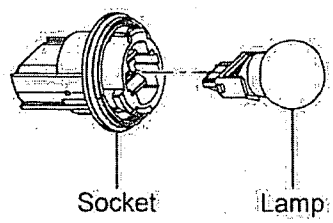
1. Turn the back of the headlight harness counter-clockwise and pull the harness assembly away from the headlight assembly.
2. Remove the headlamp and install the new headlamp.
3. Reinstall the harness assembly into the headlight assembly.
4. Turn the headlight harness clockwise to secure the headlamp.




### Taillight/Brakelight Lamp Replacement

1. Remove the harness connector from the back of the light assembly.
2. Turn the lamp counter-clockwise to remove it.
3. Apply dielectric grease to the socket and install the new lamp.
4. Reinstall the harness connector.
5. Test the light for proper operation.



# MAINTENANCE

## Spark Plugs

### Spark Plug Recommendations

Refer to the specifications section beginning on page 133 for the recommended spark plug type and gap for your vehicle. Torque spark plugs to specification.

NOTICE: Using non-recommended spark plugs can result in serious engine damage. Always use POLARIS-recommended spark plugs.

| Plug Condition | Torque Specification |
|---|---|
| New Spark Plug | 9 ft. lbs. (12 Nm) |
| Previously Installed Spark Plug | 9 ft. lbs. (12 Nm) |

### Spark Plug Inspection

Spark plug condition is indicative of engine operation. Check the spark plug firing end condition after the engine has been warmed up and the vehicle has been driven at higher speeds. Immediately check the spark plug for correct color. See page 107.

CAUTION! A hot exhaust system and engine can cause burns. Wear protective gloves when removing a spark plug for inspection.

1. Rotate the spark plug cap 1/4 turn and pull it off the spark plug.
2. Using the special wrench provided in the tool pouch, rotate the spark plug counter-clockwise to remove it.
3. Reverse the procedure for spark plug installation. Torque to specification.

# Spark Plugs

## Spark Plug Inspection

### Normal Spark Plug

The normal insulator tip is gray, tan or light brown. There will be few combustion deposits. The electrodes are not burned or eroded. This indicates the proper type and heat range for the engine and the service.

The tip should not be flaky and white. A white insulator tip indicates overheating, caused by use of an improper spark plug or incorrect fuel.

### Wet Fouled Spark Plug

The wet fouled insulator tip is black. A damp oil film covers the firing end. There may be a carbon layer over the entire nose. Generally, the electrodes are not worn. General causes of fouling are excessive oil, use of non-recommended oil or incorrect throttle body adjustments.

# MAINTENANCE

## Vehicle Immersion

If your vehicle becomes immersed, major engine damage can result if the machine is not thoroughly inspected. Take the vehicle to your dealer before starting the engine. If it's impossible to take your ATV to a dealer before starting it, follow the steps outlined below.

1. Move the ATV to dry land or at the very least, to water below the footrests.
2. Check the air box. If water is present, dry the air box and replace the filter with a new filter.
3. Remove the spark plug.
4. Turn the engine over several times using the electric start.
5. Dry the spark plug. Reinstall the plug or install a new plug.
6. Attempt to start the engine. If necessary, repeat the drying procedure.
7. Take the ATV to your dealer for service as soon as possible, whether you succeed in starting it or not.
8. If water has been ingested into the PVT, follow the procedure on page 112 for drying out the PVT.

## Spark Arrester

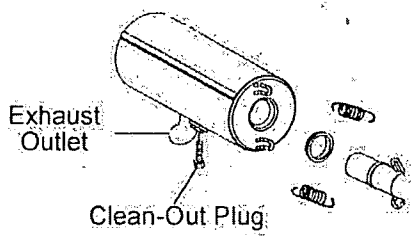
**⚠WARNING**

Failure to heed the following warnings while servicing the spark arrester could result in serious injury or death. Never run the engine in an enclosed area. Remove any combustible materials from the area. Wear eye protection and leather work gloves. Do not stand behind or in front of the vehicle while purging. Never go under the vehicle while it's inclined.

The exhaust system can get extremely hot. Do not perform service on the spark arrester while the system is hot. Allow components to cool sufficiently before proceeding.

Use the following procedure to periodically purge accumulated carbon from the exhaust pipe/muffler.

1. Remove the arrester clean-out plug from the bottom of the muffler.
2. Place the transmission in PARK.
3. Start the engine.
4. Quickly squeeze and release the throttle lever several times to purge carbon from the system.




5. If carbon comes out of the exhaust, cover or plug the exhaust outlet. Wear protective gloves.
6. Lightly tap on the exhaust pipe with a rubber mallet while repeating step 4.
7. If particles are still suspected to be in the muffler, elevate the rear of the vehicle one foot (30 cm) higher than the front. Block the wheels.
8. Repeat steps 4 to 6 until no more particles are expelled.
9. Stop the engine. Allow the arrester to cool.
10. Reinstall the arrester plug and remove the exhaust outlet cover or plug.

# MAINTENANCE
## PVT System

**⚠ WARNING**

Failure to comply with the instructions in this warning can result in severe injury or death.

Do not modify any component of the PVT system. Doing so may reduce its strength so that a failure may occur at a high speed. The PVT system has been precision balanced. Any modification will cause the system to be out of balance, creating vibration and additional loads on components.

The PVT system rotates at high speeds, creating large amounts of force on clutch components. Extensive engineering and testing has been conducted to ensure the safety of this product. However, as the owner, you have the following responsibilities to make sure this system remains safe:

- Always follow all recommended maintenance procedures. Always look for and remove debris inside and around the clutch and vent system when replacing the belt.
- See your dealer as outlined in the owner's manual.
- This PVT system is intended for use on POLARIS products only. Do not install it in any other product.
- Always make sure the PVT housing is securely in place during operation.

## PVT System

The basic operation of the POLARIS PVT system is dependent on engine speed and vehicle torque requirements. As engine speed increases, the force exerted on the movable drive sheave by the flyweights also increases. This, in turn, increases the amount of pinch applied to the drive belt. Similarly, if the engine speed decreases, the amount of centrifugal force decreases, reducing the amount of belt pinch.

On POLARIS ATVs, the approximate gear ratio difference between high and low range is 1:2.25. This difference in gearing affects the operation of the PVT, especially at speeds less than 7 MPH (11 km/h), due to the system's dependence on engine speed.

For example, when operating at a ground speed of 3 MPH (5 km/h) in low range, the engine speed would be around 3000 RPM. This is well above the engagement speed of 1200 - 1400 RPM. However, in high range at 3 MPH (5 km/h), the engine would be running at only 1500 RPM. Whenever operating this close to the engagement speed, the engine may be running at a speed too low to provide the pinch needed to prevent belt slip. Belt slip is responsible for creating the excessive heat that destroys belts, wears clutch components and causes outer clutch covers to fail.

The air temperature in the clutch cover is substantially reduced by using low range while operating at low ground speeds. Reducing the temperature inside the clutch cover greatly extends the life of the PVT components (belt, cover, etc.).

# MAINTENANCE

## PVT System

### When to Use Low Range and High Range

| Condition | Range to Use |
|---|---|
| Operating at speeds less than 7 MPH (11 km/h) | Low |
| Towing heavy loads | Low |
| Operating in rough terrain (swamps, mountains, etc.) | Low |
| Operating at speeds greater than 7 MPH (11 km/h) | High |

### PVT Drying

There may be some instances when water is accidently ingested into the PVT system. Use the following instructions to dry it out before operating.

1. Position the vehicle on a level surface.
2. Remove the drain plug. Allow the water to drain completely. Reinstall the drain plug.
3. Start the engine. Place the transmission in PARK.
4. Apply varying throttle for 10-15 seconds to expel the moisture and air-dry the belt and clutches. Do not hold the throttle wide open for more than 10 seconds.
5. Allow the engine RPM to settle to idle speed, then shift the transmission to the lowest available range.
6. Test for belt slippage. If the belt slips, repeat the process.
7. Take the vehicle to your dealer for service as soon as possible.

## Battery

**⚠WARNING**

Improperly connecting or disconnecting battery cables can result in an explosion and cause serious injury or death. When removing the battery, always disconnect the negative (black) cable first. When reinstalling the battery, always connect the negative (black) cable last.

**⚠WARNING**

Battery electrolyte is poisonous. It contains sulfuric acid. Serious burns can result from contact with skin, eyes or clothing.

Antidote:

**External**: Flush with water.

**Internal**: Drink large quantities of water or milk. Follow with milk of magnesia, beaten egg, or vegetable oil. Call physician immediately.

**Eyes**: Flush with water for 15 minutes and get prompt medical attention.

Batteries produce explosive gases. Keep sparks, flame, cigarettes, etc. away. Ventilate when charging or using in an enclosed space. Always shield eyes when working near batteries. KEEP OUT OF REACH OF CHILDREN.

Your ATV may have either a sealed battery, which requires little maintenance, or a conventional battery. A sealed battery can be identified by its flat covers on the top of the battery. A conventional battery has six filler caps on the top of the battery.

Always keep battery terminals and connections free of corrosion. If cleaning is necessary, remove corrosion with a stiff wire brush. Wash with a solution of one tablespoon baking soda and one cup water. Rinse well with tap water and dry off with clean shop towels. Coat the terminals with dielectric grease or petroleum jelly. Be careful not to allow cleaning solution or tap water into a conventional battery.

# MAINTENANCE

## Battery

### Battery Removal

1. Disconnect the battery hold-down strap.
2. Remove the battery cover (if equipped).
3. On conventional batteries, remove the battery vent tube.
4. Disconnect the black (negative) battery cable first.
5. Disconnect the red (positive) battery cable last.
6. Lift the battery out of the ATV. Be careful not to tip a conventional battery sideways, which could spill electrolyte.

NOTICE: If electrolyte spills, immediately wash it off with a solution of one tablespoon baking soda and one cup water to prevent damage to the vehicle.



ROA 527

# Battery

## Battery Installation

Using a new battery that has not been fully charged can damage the battery and result in a shorter life. It can also hinder vehicle performance. Follow the battery charging instructions on page 117 before installing the battery.

An optional extreme use battery may be available for your model. If the performance of the factory-installed battery is inadequate due to operation in extreme cold or due to extended use of multiple electrical accessories, please see your POLARIS dealer. Ask your dealer to provide any installation procedures that may differ for an extreme use battery.

1. Ensure that the battery is fully charged.
2. Place the battery in the battery holder.
3. With conventional batteries, install the battery vent tube (sealed batteries do not have a vent tube). The vent tube must be free of obstructions and securely installed. Route the tube away from the frame and vehicle body to prevent contact with electrolyte.

**WARNING!** Battery gases could accumulate in an improperly installed vent tube and cause an explosion, resulting in serious injury or death. Always ensure that the vent tube is free of obstructions and is securely installed as recommended.

4. On conventional batteries, coat the terminals with dielectric grease or petroleum jelly.
5. Connect and tighten the red (positive) cable first.
6. Connect and tighten the black (negative) cable last.
7. Install the battery cover (if equipped).
8. Secure the battery hold-down strap.
9. Verify that cables are properly routed. Cables should be safely tucked away at the front and rear of the battery.

# MAINTENANCE

## Battery

### Battery Storage

Whenever the vehicle is not used for a period of three months or more, remove the battery from the vehicle, ensure that it's fully charged, and store it out of the sun in a cool, dry place. Check battery voltage each month during storage and recharge as needed to maintain a full charge.

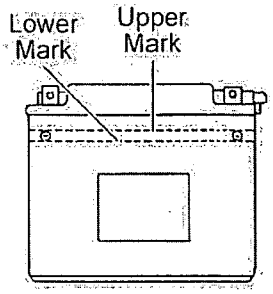
Tip: Power plug leads may need to be bent down so that the battery cover can be installed.

POLARIS recommends maintaining battery charge by using a POLARIS Battery Tender charger or by charging about once a month to make up for normal self-discharge. Battery Tender can be left connected during the storage period, and will automatically charge the battery if the voltage drops below a pre-determined point. See page 132 for the part numbers of POLARIS products.

### Battery Fluid (Conventional Battery)

A poorly maintained battery will deteriorate rapidly. Check the battery fluid level often. Maintain the fluid level between the upper and lower level marks.

Add only distilled water. Tap water contains minerals that are harmful to a battery.



# Battery

## Battery Charging (Conventional Battery)

1. Remove the battery from the vehicle to prevent damage from leaking or spilled electrolyte during charging. See page 114.
2. Charge the battery with a charging output no larger than 1/10 of the battery's amp/hr rating. Charge as needed to raise the specific gravity to 1.270 or greater.
3. Reinstall the battery. See page 115. Make sure the positive terminal is toward the front of the vehicle.

## Battery Charging (Sealed Battery)

The following battery charging instructions apply only to the installation of a sealed battery. Read all instructions before proceeding with the installation of this battery.

The sealed battery is already filled with electrolyte and has been sealed and *fully charged* at the factory. *Never* pry the sealing strip off or add any other fluid to this battery.

The single most important thing about maintaining a sealed battery is to keep it fully charged. Since the battery is sealed and the sealing strip cannot be removed, you must use a voltmeter or multimeter to measure DC voltage.

**WARNING!** An overheated battery may explode, causing severe injury or death. Always watch charging times carefully. Stop charging if the battery becomes very warm to the touch. Allow it to cool before resuming charging.

For a refresh charge, follow all instructions carefully.

1. Check the battery voltage with a voltmeter or multimeter. A fully charged battery will register 12.8 V or higher.
2. If the voltage is less than 12.8 volts, recharge the battery at 1.2 amps or less until battery voltage is 12.8 or greater.
3. When using an automatic charger, refer to the charger manufacturer's instructions for recharging. When using a constant current charger, use the guidelines on the next page for recharging.

# MAINTENANCE

## Battery

### Battery Charging (Sealed Battery)

Always verify battery condition before and 1-2 hours after the end of charging.

| State of Charge | Voltage | Action | Charge Time (Using constant current charger @ standard amps specified on top of battery) |
|---|---|---|---|
| 100% | 12.8-13.0 volts | None, check at 3 mos. from date of manufacture | None required |
| 75%-100% | 12.5-12.8 volts | May need slight charge, if no charge given, check in 3 months | 3-6 hours |
| 50%-75% | 12.0-12.5 volts | Needs charge | 5-11 hours |
| 25%-50% | 11.5-12.0 volts | Needs charge | At least 13 hours, verify state of charge |
| 0%-25% | 11.5 volts or less | Needs charge with desulfating charger | At least 20 hours |

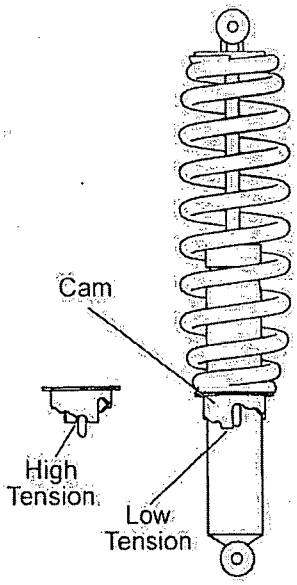
## Camber and Caster

The camber and caster are non-adjustable.

## Rear Spring

The rear shock absorber spring is adjusted by rotating the cam either clockwise or counter-clockwise to increase or decrease spring tension.

Accessory springs are available through your POLARIS dealer.

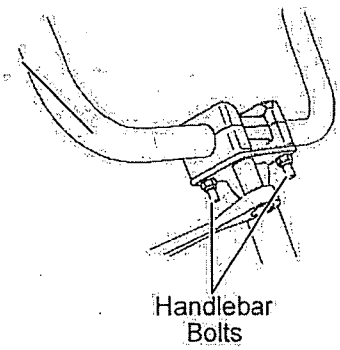



## Handlebars

The handlebars can be adjusted for rider preference.

**WARNING!** Improper adjustment of the handlebars or incorrect torquing of the adjuster block tightening bolts can cause limited steering or loosening of the handlebars, resulting in loss of control and serious injury or death. Follow the adjustment procedures exactly, or see your POLARIS dealer for service.

1. Remove the upper headlight pod.
2. Loosen the four handlebar bolts.
3. Adjust the handlebar to the desired height.
4. Be sure the handlebars do not contact the gas tank or any other part of the machine when turned fully to the left or right.
5. Torque the front two bolts to 10-12 ft. lbs. (14-17 Nm), then torque the rear two bolts. A gap of up to 1/8" (3 mm) will remain at the rear of the clamp blocks.



# MAINTENANCE

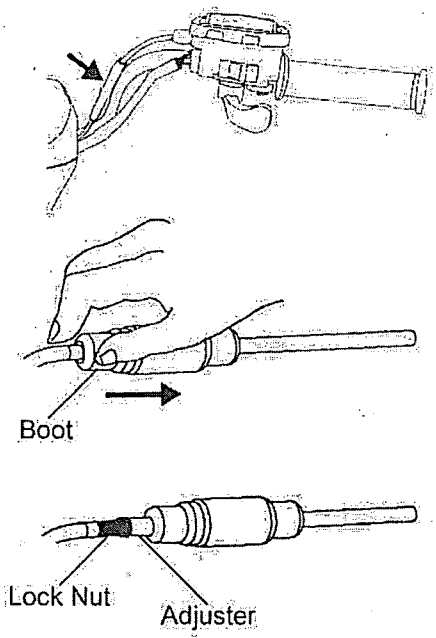
## Throttle Body/Idle RPM

Idle RPM is preset by the manufacturer. If the engine idle speed is not satisfactory, please see your POLARIS dealer for adjustment.

## Throttle Cable Freeplay

Adjust throttle cable freeplay at the handlebar.

1. Locate the throttle cable adjuster at the handlebar.
2. Squeeze the end of the rubber boot and slide it far enough to expose the end of the inline cable adjuster.
3. Loosen the adjuster lock nut.
4. Rotate the boot to turn the adjuster until 1/16" to 1/8" (1.5-3 mm) of freeplay is achieved at the thumb lever. While adjusting freeplay, be sure to flip the throttle lever back and forth.
5. Tighten the lock nut.
6. Squeeze the end of the rubber boot and slide it over the cable adjuster to its original position.



## Cleaning and Storage

### Washing the Vehicle

Keeping your POLARIS vehicle clean will not only improve its appearance but it can also extend the life of various components.

**NOTICE:** High water pressure may damage components. POLARIS recommends washing the vehicle by hand or with a garden hose, using mild soap.

Certain products, including insect repellents and chemicals, will damage plastic surfaces. Do not allow these types of products to contact the vehicle.

The best and safest way to clean your POLARIS vehicle is with a garden hose and a pail of mild soap and water.

1. Use a professional-type washing cloth, cleaning the upper body first and the lower parts last.
2. Rinse with clean water frequently.
3. Dry surfaces with a chamois to prevent water spots.

### Washing Tips

- Avoid the use of harsh cleaners, which can scratch the finish.
- Do not use a power washer to clean the vehicle.
- Do not use medium to heavy duty compounds on the finish.
- Always use clean cloths and pads for cleaning and polishing. Old or reused cloths and pads may contain dirt particles that will scratch the finish.

# MAINTENANCE

## Cleaning and Storage

### Washing the Vehicle

If a high pressure water system is used for cleaning (not recommended), exercise extreme caution. The water may damage components and could remove paint and labels. Avoid directing the water stream at the following items:

- Wheel bearings
- Radiator
- Transmission seals
- Brakes
- Cab and body panels
- Electrical components
- Switches and controls
- Labels

If an informational or graphic label becomes illegible or comes off, contact your POLARIS dealer to purchase a replacement. Replacement *safety* labels are provided by POLARIS at no charge.

Grease all zerk fittings immediately after washing. Allow the engine to run for a while to evaporate any water that may have entered the engine or exhaust system.

### Polishing the Vehicle

POLARIS recommends the use of common household aerosol furniture polish for polishing the finish on your POLARIS vehicle. Follow the instructions on the container.

#### Polishing Tips

- Avoid the use of automotive products, some of which can scratch the finish of your vehicle.
- Always use clean cloths and pads for cleaning and polishing. Old or reused cloths and pads may contain dirt particles that will scratch the finish.

## Cleaning and Storage

### Chrome Wheel Care (if equipped)

Proper maintenance will protect chrome wheels from corrosion, preserve wheel life and ensure a "like new" appearance for many years. Chrome wheels exposed to road salt (or salt in the air in coastal areas) are more susceptible to corrosion if not properly cleaned. Clean chrome wheels more often if they're exposed to salt or other corrosive elements.

1. Wash chrome wheels frequently. Use a mild detergent. Never use abrasive cleaners on plated or painted surfaces.
2. Rinse well with clear water. Soap, detergents, salt, dirt, mud and other elements can cause corrosion.
3. Polish the clean chrome wheels periodically. Use an automotive grade chrome polish.
4. Routinely and liberally apply a weather resistant wax to each polished chrome wheel. Choose a product suitable for chrome finishes. Read and follow the product labels and instructions.

### Removing Corrosion

If light rust is found on the chrome finish, use steel wool (#0000-OTT grade) to remove it. Gently rub the affected areas with the steel wool until the corrosion has been removed. Clean and polish the wheel as outlined above.

# MAINTENANCE

## Cleaning and Storage

### Storage Tips

NOTICE: Starting the engine during the storage period will disturb the protective film created by fogging and damage could occur. Never start the engine during the storage period.

#### Clean the Exterior

Make any necessary repairs and clean the vehicle as recommended. See page 121.

#### Stabilize the Fuel

1. Fill the fuel tank.
2. Add POLARIS Carbon Clean Fuel Treatment or POLARIS Fuel Stabilizer. Follow the instructions on the container for the recommended amount. Carbon Clean removes water from fuel systems, stabilizes fuel and removes carbon deposits from pistons, rings, valves and exhaust systems.
3. Allow the engine to run for 15-20 minutes to allow the stabilizer to disperse through the entire fuel delivery system.

#### Oil and Filter

Change the oil and filter. See page 85.

#### Air Filter/Air Box

1. Inspect and clean (or replace) the pre-cleaner and air filter. See page 99.
2. Clean the air box.
3. Drain the sediment tube.
4. Clean or replace the breather valve. See page 100.



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# Cleaning and Storage

## Storage Tips

### Fluid Levels

Inspect the fluid levels. Add or change fluids as recommended in the Periodic Maintenance Chart beginning on page 78.

- Demand drive unit (front gearcase)
- Rear gearcase (if equipped)
- Transmission
- Brake fluid (change every two years and any time the fluid looks dark or contaminated)
- Coolant (test strength/fill)

### Fog the Engine

1. After stabilizing the fuel, remove the spark plugs and add 2-3 tablespoons of engine oil. To access the plug holes, use a section of clear 1/4" hose and a small plastic squeeze bottle filled with the pre-measured amount of oil.
2. Reinstall the spark plugs. Torque to specification.
3. Apply dielectric grease to the inside of the spark plug cap and reinstall the caps onto the plugs.
4. Turn the engine over several times using electric start. Oil will be forced in and around the piston rings and ring lands, coating the cylinder with a protective film of fresh oil.
5. If POLARIS fuel system additive is not used, the fuel tank, fuel lines, and injectors should be completely drained of gasoline.

# MAINTENANCE

## Cleaning and Storage

### Storage Tips

#### Inspect and Lubricate

Inspect all cables and lubricate all areas of the vehicle as recommended in the Periodic Maintenance Chart beginning on page 78.

#### Battery Storage

See pages 116-117 for storage and charging procedures.

#### Storage Area/Covers

Set the tire pressure and safely support the ATV with the tires slightly off the ground. Be sure the storage area is well ventilated. Cover the vehicle with a genuine POLARIS cover. Do not use plastic or coated materials. They do not allow enough ventilation to prevent condensation, and may promote corrosion and oxidation.

## Accessories

Auxiliary power outlets provide 12-volt power for operating accessories. Accessory outlets are available for all models. POLARIS also has a wide range of additional accessories available for your ATV. Always install accessories that are approved for ATV use. Please see your POLARIS dealer.



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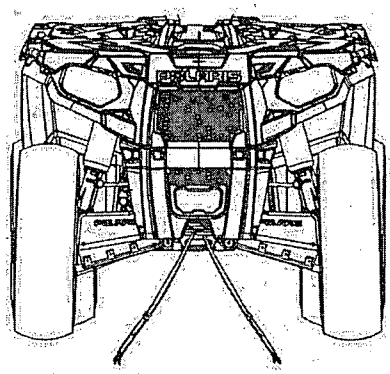
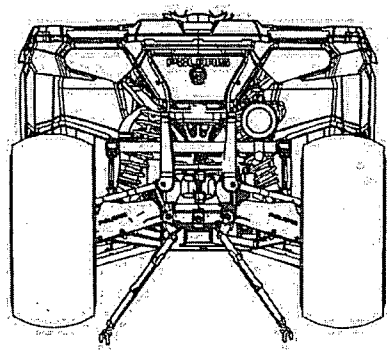
## Transporting the ATV

Follow these procedures when transporting the vehicle.

1. Stop the engine.
2. Place the transmission in PARK.
3. Lock the parking brake.
4. Secure the fuel cap, oil cap and seat.
5. Always tie the frame of the ATV to the transporting unit securely with suitable straps or rope. Do not attach tie straps to the front A-arm bolt pockets, racks or handlebars.
6. Remove the key to prevent loss during transporting.



Front



Rear

# TROUBLESHOOTING
## Drive Belt Wear/Burn

| Possible Cause | Solution |
|---|---|
| Driving onto a pickup or tall trailer in high range | Use low range during loading. |
| Starting out going up a steep incline | Use low range or turn around using the K-turn (see page 58). |
| Driving at low RPM or ground speed (3-7 MPH) | Drive at a higher speed or use low range more frequently. See page 112. |
| Insufficient warm-up at low ambient temperatures | Warm the engine at least 5 minutes. With the transmission in neutral, advance the throttle to about 1/8 throttle in short bursts, 5 to 7 times. The belt will become more flexible and prevent belt burning. |
| Slow/easy clutch engagement | Use the throttle quickly and effectively. |
| Towing/pushing at low RPM/low ground speed | Use low range only. |
| Utility use/plowing | Use low range only. |
| Stuck in mud or snow | Shift the transmission to low range and carefully use fast, aggressive throttle application to engage clutch.<br>**WARNING!** Excessive throttle may cause loss of control and vehicle rollover. |
| Climbing over large objects from a stopped position | Shift the transmission to low range and carefully use fast, brief, aggressive throttle application to engage clutch.<br>**WARNING!** Excessive throttle may cause loss of control and vehicle rollover. |
| Belt slippage from water or snow ingestion into the PVT system | Dry out the PVT. See page 112. Inspect clutch seals for damage if repeated leaking occurs. |
| Clutch malfunction | See your POLARIS dealer. |
| Poor engine performance | Check for fouled plugs or foreign material in gas tank or fuel lines. See your dealer. |
| Slippage from failure to warm up belt | Always warm up the belt by operating below 30 MPH for one mile (5 miles or more when temperature is below freezing). |
| Wrong or missing belt | Install the recommended belt. |
| Improper break-in | Always break in a new belt and/or clutch. See page 47. |



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## Engine Doesn't Turn Over

| Possible Cause | Solution |
|---|---|
| Tripped circuit breaker or blown fuse | Reset the breaker/Replace fuse |
| Low battery voltage | Recharge the battery to 12.8 VDC |
| Loose battery connections | Check all connections and tighten |
| Loose solenoid connections | Check all connections and tighten |

## Engine Turns Over, Fails to Start

| Possible Cause | Solution |
|---|---|
| Out of fuel | Refuel, cycle key to ON position three times for 5 seconds each, then start |
| Clogged fuel filter | Replace the filter |
| Water is present in fuel | Drain the fuel system and refuel |
| Old or non-recommended fuel | Replace with fresh recommended fuel |
| Fouled or defective spark plugs | Inspect plugs and replace if necessary |
| No spark to spark plug | Inspect plugs, verify stop switch is on |
| Water or fuel in crankcase | Immediately see your POLARIS dealer |
| Low battery voltage | Recharge the battery to 12.8 VDC |
| Mechanical failure | See your dealer |

## Engine Backfires

| Possible Cause | Solution |
|---|---|
| Weak spark from spark plug | Inspect, clean and/or replace spark plugs |
| Incorrect spark plug gap or heat range | Set gap to specs or replace plugs |
| Old or non-recommended fuel | Replace with fresh recommended fuel |
| Incorrectly installed spark plug wires | See your dealer |
| Incorrect ignition timing | See your dealer |
| Mechanical failure | See your dealer |
| Loose ignition connections | Check all connections and tighten |
| Water present in fuel | Replace with fresh recommended fuel |

# TROUBLESHOOTING

## Engine Pings or Knocks

| Possible Cause | Solution |
|---|---|
| Poor quality or low octane fuel | Replace with recommended fuel |
| Incorrect ignition timing | See your dealer |
| Incorrect spark plug gap or heat range | Set gap to specs or replace plugs |

## Engine Runs Irregularly, Stalls or Misfires

| Possible Cause | Solution |
|---|---|
| Fouled or defective spark plugs | Inspect, clean and/or replace spark plugs |
| Worn or defective spark plug wires | See your dealer |
| Incorrect spark plug gap or heat range | Set gap to specs or replace plugs |
| Loose ignition connections | Check all connections and tighten |
| Water present in fuel | Replace with new fuel |
| Low battery voltage | Recharge battery to 12.8 VDC |
| Kinked or plugged fuel tank vent line | Inspect and replace |
| Incorrect fuel | Replace with recommended fuel |
| Clogged air filter | Inspect and clean or replace |
| Reverse speed limiter malfunction | See your dealer |
| Electronic throttle control malfunction | See your dealer |
| Other mechanical failure | See your dealer |
| **Possible Lean Fuel Cause** | **Solution** |
| Low or contaminated fuel | Add or change fuel, clean the fuel system |
| Kinked or plugged fuel tank vent line | Inspect and replace |
| Low octane fuel | Replace with recommended fuel |
| Clogged fuel filter | Replace filter |
| Incorrect fuel | Replace with recommended fuel |
| **Possible Rich Fuel Cause** | **Solution** |
| Fuel is very high octane | Replace with lower octane fuel |
| Stopping/starting without adequate warm-up | Allow engine to warm up before operating and/or stopping |
| Incorrect fuel | Replace with recommended fuel |
| Clogged air filter | Inspect and clean or replace |

## Engine Stops or Loses Power

| Possible Cause | Solution |
|---|---|
| Out of fuel | Refuel, cycle key to ON position three times for 5 seconds each, then start |
| Kinked or plugged fuel vent line | Inspect and replace |
| Water is present in fuel | Replace with new fuel |
| Fouled or defective spark plugs | Inspect, clean and/or replace spark plugs |
| Worn or defective spark plug wires | See your dealer |
| Incorrect spark plug gap or heat range | Set gap to specs or replace plug |
| Loose ignition connections | Check all connections and tighten |
| Low battery voltage | Recharge the battery to 12.8 VDC |
| Incorrect fuel | Replace with fresh recommended fuel |
| Clogged air filter | Inspect and clean or replace |
| Reverse speed limiter malfunction | See your dealer |
| Electronic throttle control malfunction | See your dealer |
| Other mechanical failure | See your dealer |
| Overheated engine | Clean radiator screen and core, clean engine exterior, see your dealer |

## Engine Overheating80

| Possible Cause | Solution |
|---|---|
| Debris lodged in screen | Remove and clean the screen. Pull on the top portion of the screen, then remove the lower portion. |
| Plugged Radiator | Use a garden hose to flush any debris from the radiator fins. NOTE: High pressure washers can deform the radiator fins and reduce cooling efficiency. |

# POLARIS PRODUCTS

| Part Number | Description |
|---|---|
| | **Engine Lubricant** |
| 2870791 | Fogging Oil (12 oz. Aerosol) |
| 2876244 | PS-4 Full Synthetic 5W-50 4-Cycle Oil (qt./.95 l) |
| 2876245 | PS-4 Full Synthetic 5W-50 4-Cycle Oil (gal./3.8 l) |
| 2878920 | PS-4 Extreme Duty Synthetic 10W-50 4-Cycle Oil (qt./.95 l) |
| 2878919 | PS-4 Extreme Duty Synthetic 10W-50 4-Cycle Oil (gal./3.8 l) |
| | **Gearcase / Transmission Lubricants** |
| 2878068 | AGL Full Synthetic Gearcase Lubricant & Transmission Fluid (qt./.95 l) |
| 2878069 | AGL Full Synthetic Gearcase Lubricant & Transmission Fluid (gal./3.8 l) |
| 2877922 | Demand Drive Plus Fluid (qt./.95 l) |
| 2877923 | Demand Drive Plus Fluid (gal./3.8 l) |
| 2870465 | Pump for Gallon (3.8 l) Jug |
| | **Coolant** |
| 2880514 | Antifreeze 50/50 Premix (qt./.95 l) |
| 2880513 | Antifreeze 50/50 Premix (gal./3.8 l) |
| | **Grease / Specialized Lubricants** |
| 2871312 | Grease Gun Kit, Premium All Season |
| 2871322 | All Season Grease (3 oz./89 ml cartridge) |
| 2871423 | All Season Grease (14 oz./414 ml cartridge) |
| 2871460 | Premium Starter Grease |
| 2871515 | U-Joint Grease (3 oz./89 ml cartridge) |
| 2871551 | U-Joint Grease (14 oz./414 ml cartridge) |
| 2871329 | Dielectric Grease (Nyogel™) |
| | **Additives / Miscellaneous** |
| 2871326 | Carbon Clean |
| 2870652 | Fuel Stabilizer |
| 2872189 | DOT 4 Brake Fluid |
| 2871956 | Loctite™ 565 Thread Sealant |
| 2859044 | POLARIS Battery Tender™ Charger |

# SPECIFICATIONS

| SPORTSMAN 570 | |
|---|---|
| Maximum Weight Capacity | 485 lbs. (220 kg) (operator, cargo, accessories) |
| Dry Weight | 702 lbs. (318.4 kg) (570 EFI)<br>713 lbs. (323.4 kg) (570 EPS) |
| Fuel Capacity | 4.5 gal. (17 l) |
| Engine Oil Capacity | 2 qts. (1.9 l) |
| Transmission Oil Capacity | 32 oz. (948 ml) |
| Demand Drive Fluid Capacity | 9 oz. (265 ml) |
| Coolant Capacity | 2.7 qts. (2.5 l) |
| Front Rack/Box Capacity | 90 lbs. (40.8 kg) |
| Rear Rack/Box Capacity | 180 lbs. (81.6 kg) |
| Receiver Hitch Tongue Capacity | 120 lbs. (54 kg) (Rear rack capacity and tongue weight not to exceed 180 lbs./81.6 kg) |
| Hitch Towing Rating | 1225 lbs. (555.7 kg) |
| Unbraked Trailer Towing Capacity* | 1786 lbs. (810 kg) |
| Overall Length/Width/Height | 83 in. (211 cm) / 48 in. (122 cm) / 48 in. (122 cm) |
| Wheelbase | 50.5 in. (128.3 cm) |
| Ground Clearance | 11 in. (28 cm) |
| Minimum Turning Radius | 65 in. (165 cm) unloaded |
| Engine | Dual overhead cam, 4 valve 4 stroke single cylinder |
| Displacement | 567 cc |
| Bore x Stroke | 99mm x 73.6mm |
| Alternator Output | 560 W @ 7000 RPM |
| Compression Ratio | 10:1 |
| Starting System | Electric |
| Fuel System | Electronic Fuel Injection |
| Ignition System | ECU |
| Spark Plug / Gap | RG6YC / 0.7-0.8 mm |
| Lubrication System | Wet Sump |
| Driving System Type | Automatic PVT (POLARIS Variable Transmission) |
| Front Suspension | MacPherson strut with 8.2" (21 cm) travel |
| Rear Suspension | Progressive rate with 9.5" (24 cm) travel |
| Shift Type | H/L/N/R/P |

* Based on EU Directive 76/432/EC



ROA 546

# SPECIFICATIONS

| SPORTSMAN 570 | |
|---|---|
| Gear Reduction, Low | 23.91:1 |
| Gear Reduction, Reverse | 21.74:1 |
| Gear Reduction, Forward | 9.75:1 |
| Drive Ratio, Front | 3.82:1 |
| Tires/Pressure, Front | 25x8-12 / 5 psi (34.5 kPa) |
| Tires/Pressure, Rear | 25x10-12 / 5 psi (34.5 kPa)<br>25x11-12 / 5 psi (34.5 kPa) (LE models) |
| Brakes, Front/Rear | Single-Control Hydraulic Disc |
| Brake, Auxiliary | Foot-Activated Hydraulic Disc |
| Brake, Parking | Hydraulic lock, all wheel |
| Headlight | 1 Single Beam on Headlight Pod (50 watt)<br>2 Single Beam on Bumper (50 watt) |
| Taillights | 8.26 watts |
| Brake Light | 26.9 watts |
| Instrument Cluster | LCD |

## Clutching Chart

| Altitude | | Shift Weight | Drive Clutch Spring | Driven Clutch Spring | Helix* |
|---|---|---|---|---|---|
| Meters (Feet) | 0-1800 (0-6000) | 25-52G PN 5632409 | Black PN 7043594 | Red PN 3234451 | EBS PN 3235639 Non-EBS PN 5132344 |
| | 1800-3700 (6000-12000) | 25-48 PN 5632408 | Black PN 7043594 | Red PN 3234451 | EBS PN 3235639 Non-EBS PN 5132344 |

*EBS models require no helix/spring adjustment



ROA 547

## Limited Warranty

POLARIS Industries Inc., 2100 Highway 55, Medina, MN 55340 (POLARIS) gives a SIX MONTH LIMITED WARRANTY on all components of your POLARIS vehicle against defects in material or workmanship. POLARIS further warrants that the spark arrester in this product will meet the efficiency requirements of USFS standard 5100-1C for at least 1000 hours when subjected to normal use and when maintenance and installation are in accordance with POLARIS recommendations.

This warranty covers parts and labor charges for repair or replacement of defective parts and begins on the date of purchase by the original retail purchaser. This warranty is transferable to another owner during the warranty period through a POLARIS dealer, but any such transfer will not extend the original term of the warranty. The duration of this warranty may vary by international region based upon local laws and regulations.

## Registration

At the time of sale, the Warranty Registration Form must be completed by your dealer and submitted to POLARIS within ten days of purchase. Upon receipt of this registration, POLARIS will record the registration for warranty. No verification of registration will be sent to the purchaser as the copy of the Warranty Registration Form will be your proof of warranty coverage. If you have not signed the original registration and received the customer copy, please contact your dealer immediately. NO WARRANTY COVERAGE WILL BE ALLOWED UNLESS YOUR VEHICLE IS REGISTERED WITH POLARIS. Initial dealer preparation and set-up of your vehicle is very important in ensuring trouble-free operation. Purchasing a machine in the crate or without proper dealer set-up will void your warranty coverage.

## Warranty Coverage And Exclusions:

### Limitations Of Warranties And Remedies

This POLARIS limited warranty excludes any failures that are not caused by a defect in material or workmanship. THIS WARRANTY DOES NOT COVER CLAIMS OF DEFECTIVE DESIGN. This warranty also does not cover acts of God, accidental damage, normal wear and tear, abuse or improper handling. This warranty also does not cover any vehicle, component, or part that has been altered structurally, modified, neglected, improperly maintained or used for racing, competition or purposes other than for which it was designed.

This warranty excludes damages or failures resulting from improper lubrication; improper engine timing; improper fuel; surface imperfections caused by external stress, heat, cold or contamination; operator error or abuse; improper component alignment, tension, adjustment or altitude compensation; snow, water, dirt or other foreign substance ingestion/contamination; improper maintenance; modified components; use of aftermarket or unapproved components, accessories, or attachments; unauthorized repairs; or repairs made after the warranty period expires or by an unauthorized repair center.

# WARRANTY

## Warranty Coverage And Exclusions:

### Limitations Of Warranties And Remedies

This warranty excludes damages or failures caused by abuse, accident, fire, or any other cause other than a defect in materials or workmanship and provides no coverage for consumable components, general wear items, or any parts exposed to friction surfaces, stresses, environmental conditions and/or contamination for which they were not designed or not intended, including but not limited to the following items:

- Wheels and tires
- Suspension components
- Brake components
- Seat components
- Clutches and components
- Steering components
- Batteries
- Light bulbs/Sealed beam lamps
- Filters
- Lubricants
- Bushings
- Finished and unfinished surfaces
- Carburetor/Throttle body components
- Engine components
- Drive belts
- Hydraulic components and fluids
- Circuit breakers/Fuses
- Electronic components
- Spark plugs
- Sealants
- Coolants
- Bearings

**Lubricants and Fluids**

1. Mixing oil brands or using non-recommended oil may cause engine damage. We recommend the use of POLARIS engine oil.

2. Damage or failure resulting from the use of non-recommended lubricants or fluids is not covered by this warranty.

This warranty provides no coverage for personal loss or expense, including mileage, transportation costs, hotels, meals, shipping or handling fees, product pick-up or delivery, replacement rentals, loss of product use, loss of profits, or loss of vacation or personal time.

THE EXCLUSIVE REMEDY FOR BREACH OF THIS WARRANTY SHALL BE, AT POLARIS' OPTION, REPAIR OR REPLACEMENT OF ANY DEFECTIVE MATERIALS, COMPONENTS, OR PRODUCTS. THE REMEDIES SET FORTH IN THIS WARRANTY ARE THE ONLY REMEDIES AVAILABLE TO ANY PERSON FOR BREACH OF THIS WARRANTY. POLARIS SHALL HAVE NO LIABILITY TO ANY PERSON FOR INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES OF ANY DESCRIPTION, WHETHER ARISING OUT OF EXPRESS OR IMPLIED WARRANTY OR ANY OTHER CONTRACT, NEGLIGENCE, OR OTHER TORT OR OTHERWISE. THIS EXCLUSION OF CONSEQUENTAL, INCIDENTAL, AND SPECIAL DAMAGES IS INDEPENDENT FROM AND SHALL SURVIVE ANY FINDING THAT THE EXCLUSIVE REMEDY FAILED OF ITS ESSENTIAL PURPOSE.

THE IMPLIED WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE IS EXCLUDED FROM THIS LIMITED WARRANTY. ALL OTHER IMPLIED WARRANTIES (INCLUDING BUT NOT LIMITED TO THE IMPLIED WARRANTY OF MERCHANTABILITY) ARE LIMITED IN DURATION TO THE ABOVE SIX MONTH WARRANTY PERIOD. POLARIS DISCLAIMS ALL EXPRESS WARRANTIES NOT STATED IN THIS WARRANTY. SOME STATES DO NOT PERMIT THE EXCLUSION OR LIMITATION OF INCIDENTAL OR CONSEQUENTIAL DAMAGES OR ALLOW LIMITATIONS ON THE DURATION OF IMPLIED WARRANTIES, SO THE ABOVE LIMITATIONS MAY NOT APPLY TO YOU IF INCONSISTENT WITH CONTROLLING STATE LAW.

## How To Obtain Warranty Service

If your vehicle requires warranty service, you must take it to a POLARIS Servicing Dealer. When requesting warranty service you must present your copy of the Warranty Registration Form to the dealer. (THE COST OF TRANSPORTATION TO AND FROM THE DEALER IS YOUR RESPONSIBILITY.) POLARIS suggests that you use your original selling dealer; however, you may use any POLARIS Servicing Dealer to perform warranty service.

***In the Country where your product was purchased:***

Warranty or Service Bulletin repairs must be done by an authorized POLARIS dealer. If you move or are traveling within the country where your product was purchased, Warranty and Service Bulletin repairs may be requested from any authorized POLARIS dealer that sells the same line as your product.

***Outside the Country where your product was purchased:***

If you are traveling temporarily outside the country where your product was purchased, you should take your product to an authorized POLARIS dealer. You must show the dealer photo identification from the country of the selling dealer's authorized location as proof of residence. Upon residence verification, the servicing dealer will be authorized to perform the warranty repair.

***If you move:***

If you move to another country, be sure to contact POLARIS Customer Assistance and the customs department of the destination country before you move. Product importation rules vary considerably from country to country. You may be required to present documentation of your move to POLARIS in order to continue your warranty coverage. You may also be required to obtain documentation from POLARIS in order to register your product in your new country. You should warranty register your product at a local POLARIS dealer in your new country immediately after you move to continue your warranty coverage and to ensure that you receive information and notices regarding your vehicle.

***If you purchase from a private party:***

If you purchase a POLARIS product from a private party, to be kept and used outside of the country in which the product was originally purchased, all warranty coverage will be denied. You must nonetheless register your product under your name and address with a local POLARIS dealer in your country to ensure that you receive safety information and notices regarding your product.

## Exported Products

EXCEPT WHERE SPECIFICALLY REQUIRED BY LAW, THERE IS NO WARRANTY OR SERVICE BULLETIN COVERAGE ON THIS PRODUCT IF IT IS SOLD OUTSIDE THE COUNTRY OF THE SELLING DEALER'S AUTHORIZED LOCATION. This policy does not apply to products that have received authorization for export from POLARIS. Dealers may not give authorization for export. You should consult an authorized dealer to determine this product's warranty or service coverage if you have any questions. This policy does not apply to products registered to government officials or military personnel on assignment outside the country of the selling dealer's authorized location. This policy does not apply to Safety Bulletins.

# WARRANTY

## Notice

If your product is registered outside of the country where it was purchased and you have not followed the procedure set above, your product will no longer be eligible for warranty or service bulletin coverage of any kind, other than safety bulletins. Products registered to government officials or military personnel on assignment outside of the country where the product was purchased will continue to be covered by the Limited Warranty.

Please work with your dealer to resolve any warranty issues. Should your dealer require any additional assistance, they will contact the appropriate person at POLARIS.

This warranty gives you specific legal rights, and you may also have other rights which vary from state to state or in different countries. If any of the above terms are void because of federal, state, local law, all other warranty terms will remain in effect.

***For questions call POLARIS Customer Assistance:***

United States & Canada: 1-800-POLARIS (1-800-765-2747)

French: 1-800-268-6334

## U.S.A. EPA Emissions Limited Warranty

This emissions limited warranty is in addition to the POLARIS standard limited warranty for your vehicle. POLARIS Industries Inc. warrants that at the time it is first purchased, this emissions-certified vehicle is designed, built and equipped so it conforms with applicable U.S. Environmental Protection Agency emission regulations. POLARIS warrants that the vehicle is free from defects in materials and workmanship that would cause it to fail to meet these regulations.

The warranty period for off-road vehicles 100cc or greater emissions-certified vehicles starts on the date of purchase by original retail purchaser and continues for a period of 500 hours of engine operation, 5000 kilometers (3100 miles) of vehicle travel, or 30 calendar months from the date of purchase, whichever comes first. The warranty period for ATVs less than 100cc emissions-certified vehicles starts on the date of purchase by original retail purchaser and continues for a period of 250 hours of engine operation, 2500 kilometers (1550 miles) of vehicle travel, or 30 calendar months from the date of purchase, whichever comes first. This EPA emissions warranty period is extended for at least as long as the standard factory warranty that Polaris provides on the vehicle as a whole. The EPA emissions warranty period does not further extend if you purchase additional warranty coverage in the form of a service contract or other paid warranty extension, but emission-related parts may be covered subject to the terms of any such paid service contract or paid warranty extension.

This emissions limited warranty covers components whose failure increases the vehicle's regulated emissions, and it covers components of systems whose only purpose is to control emissions. Repairing or replacing other components not covered by this warranty is the responsibility of the vehicle owner. This emissions limited warranty does not cover components whose failure does not increase the vehicle's regulated emissions.

For exhaust emissions, emission-related components include any engine parts related to the following systems:

- Air-induction system
- Fuel system
- Ignition system
- Exhaust gas recirculation systems

The following parts are also considered emission-related components for exhaust emissions:

- Aftertreatment devices
- Crankcase ventilation valves
- Sensors
- Electronic control units

## U.S.A. EPA Emissions Limited Warranty

The following parts are considered emission-related components for evaporative emissions:

- Fuel Tank
- Fuel Cap
- Fuel Line
- Fuel Line Fittings
- Clamps*
- Pressure Relief Valves*
- Control Valves*
- Control Solenoids*
- Electronic Controls*
- Vacuum Control Diaphragms*
- Control Cables*
- Control Linkages*
- Purge Valves
- Vapor Hoses
- Liquid/Vapor Separator
- Carbon Canister
- Canister Mounting Brackets
- Carburetor Purge Port Connector

*As related to the evaporative emission control system.

The exclusive remedy for breach of this limited warranty shall be, at the exclusive option of POLARIS, repair or replacement of any defective materials, components or products. THE REMEDIES SET FORTH IN THIS LIMITED WARRANTY ARE THE ONLY REMEDIES AVAILABLE TO ANY PERSON FOR BREACH OF THIS WARRANTY. POLARIS SHALL HAVE NO LIABILITY TO ANY PERSON FOR INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES OF ANY DESCRIPTION, WHETHER ARISING OUT OF EXPRESS OR IMPLIED WARRANTY OR ANY OTHER CONTRACT, NEGLIGENCE OR OTHER TORT OR OTHERWISE. THIS EXCLUSION OF CONSEQUENTIAL, INCIDENTAL, AND SPECIAL DAMAGES IS INDEPENDENT FROM AND SHALL SURVIVE ANY FINDING THAT THE EXCLUSIVE REMEDY FAILED OF ITS ESSENTIAL PURPOSE.

ALL IMPLIED WARRANTIES (INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE) ARE LIMITED IN DURATION TO THE WARRANTY PERIOD DESCRIBED HEREIN. POLARIS DISCLAIMS ALL EXPRESS WARRANTIES NOT STATED IN THIS WARRANTY. Some states do not allow limitations on how long an implied warranty lasts, so the above limitation may not apply if it is inconsistent with the controlling state law.

This limited warranty excludes failures not caused by a defect in material or workmanship. This limited warranty does not cover damage due to accidents, abuse or improper handling, maintenance or use. This limited warranty also does not cover any engine that has been structurally altered, or when the vehicle has been used in racing competition. This limited warranty also does not cover physical damage, corrosion or defects caused by fire, explosions or other similar causes beyond the control of POLARIS.

Owners are responsible for performing the scheduled maintenance identified in the owner's manual. POLARIS may deny warranty claims for failures that have been caused by the owner's or operator's improper maintenance or use, by accidents for which POLARIS has no responsibility, or by acts of God.

Any qualified repair shop or person may maintain, replace, or repair the emission control devices or systems on your vehicle. POLARIS recommends that you contact an authorized POLARIS dealer to perform any service that may be necessary for your vehicle. POLARIS also recommends that you use only POLARIS parts. It is a potential violation of the Clean Air Act if a part supplied by an aftermarket parts manufacturer reduces the effectiveness of the vehicle's emission controls. Tampering with emission controls is prohibited by federal law.

# WARRANTY

## California Residents

Certain POLARIS Off-Road Vehicles are available in 49-state and 50-state versions. Only the 50-state models are certified for sale in California. The 50-state models available for sale in California are identified by the letter "C" in the model name (e.g., R13UH88A_C). The POLARIS 50-state models are designed and built with features such as a reduced cargo box capacity. Any modifications to these features may be a violation of the applicable California regulations and may void this limited emissions warranty offered by the manufacturer.

If you have any questions regarding your warranty rights and responsibilities, please contact POLARIS Customer Assistance:

United States & Canada: 1-800-POLARIS (1-800-765-2747)

French: 1-800-268-6334

# MAINTENANCE LOG

Present this section of your manual to your dealer each time your vehicle is serviced. This will provide you and future owners with an accurate log of maintenance and services performed.

| DATE | MILES (KM) OR HOURS | TECHNICIAN | SERVICE PERFORMED / COMMENTS |
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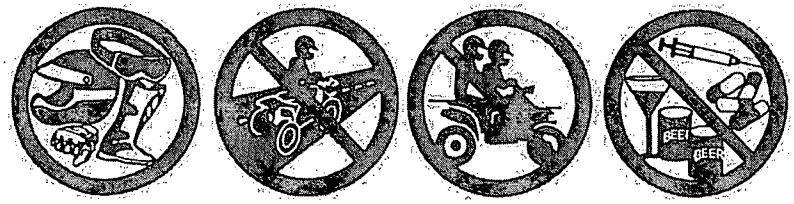
# ⚠WARNING

Improper vehicle use can result in SEVERE INJURY or DEATH.




ALWAYS USE AN APPROVED HELMET AND PROTECTIVE GEAR

NEVER USE ON PUBLIC ROADS

NEVER CARRY PASSENGERS

NEVER USE WITH DRUGS OR ALCOHOL

NEVER operate:

- without proper training or instruction.
- at speeds too fast for your skills or the conditions.
- on public roads - a collision can occur with another vehicle.
- with a passenger - passengers affect balance and steering and increase risk of losing control.

ALWAYS:

- use proper riding techniques to avoid vehicle overturns on hills and rough terrain and in turns.
- avoid paved surfaces - pavement may seriously affect handling and control.

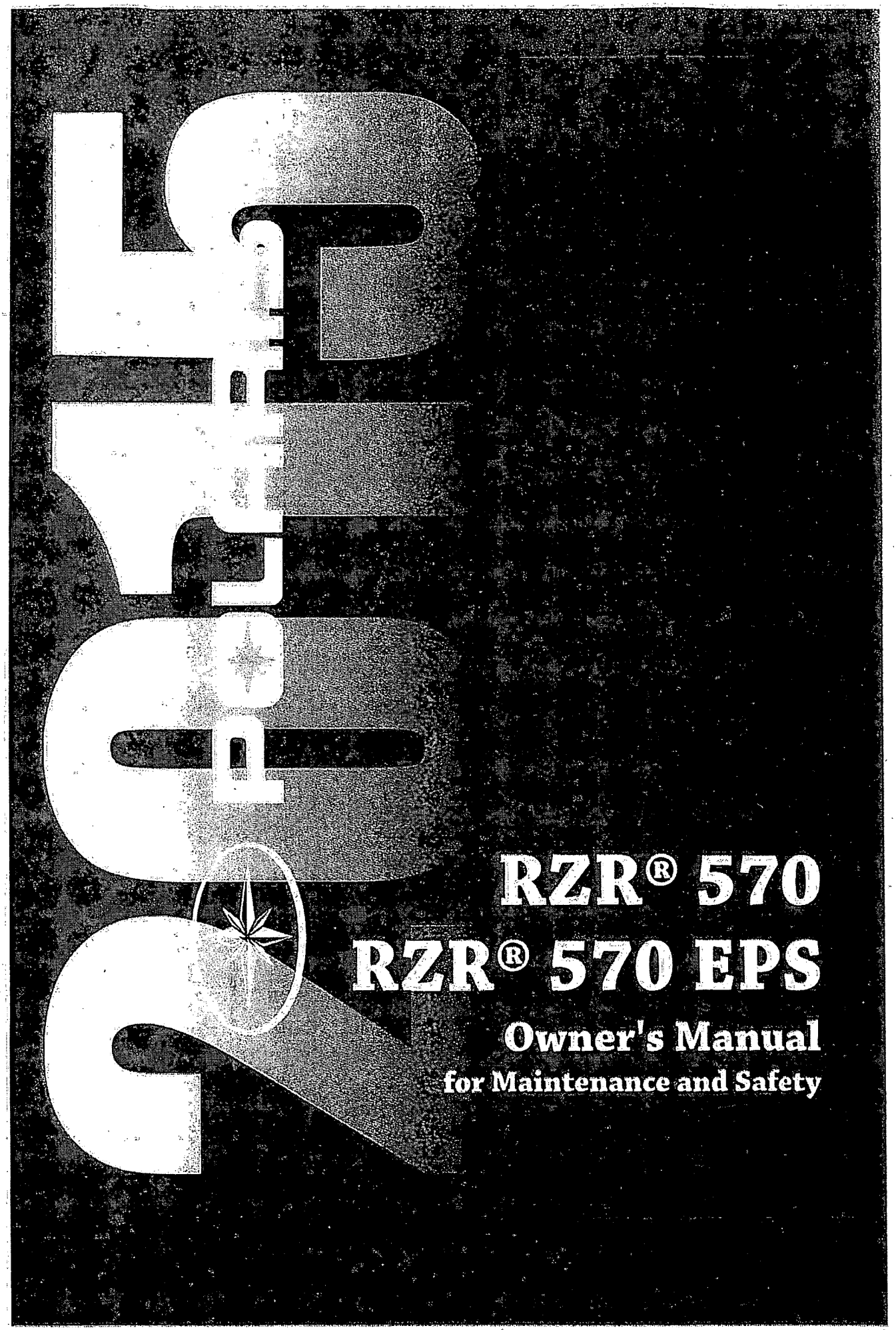
READ OWNER'S MANUAL.
FOLLOW ALL INSTRUCTIONS AND WARNINGS.

POLARIS

For your nearest Polaris dealer, call 1-800-POLARIS (765-2747) or visit www.polaris.com

Polaris Industries Inc.
2100 Highway 55
Medina, MN 55340

Part No. 9925122 Rev 02
Printed in USA


POLARIS
RZR® 570
RZR® 570 EPS
Owner's Manual
for Maintenance and Safety

## ⚠ WARNING

Read, understand, and follow all of the instructions and safety precautions in this manual and on all product labels.

Failure to follow the safety precautions could result in serious injury or death.

## ⚠ WARNING

The engine exhaust from this product contains chemicals known to the State of California to cause cancer, birth defects or other reproductive harm.

***For videos and more information about a safe riding experience with your Polaris vehicle, scan this QR code with your smartphone.***

# WELCOME

Thank you for purchasing a POLARIS vehicle, and welcome to our world-wide family of POLARIS enthusiasts. Be sure to visit us online at www.polaris.com for the latest news, new product introductions, upcoming events, career opportunities and more.

Here at POLARIS we proudly produce an exciting line of utility and recreational products.

- Snowmobiles
- All-terrain vehicles (ATVs)
- Low emission vehicles (LEVs)
- *RANGER*® utility vehicles
- RZR® sport vehicles
- VICTORY® motorcycles
- GEM® electric vehicles

We believe POLARIS sets a standard of excellence for all utility and recreational vehicles manufactured in the world today. Many years of experience have gone into the engineering, design, and development of your POLARIS vehicle, making it the finest machine we've ever produced.

For safe and enjoyable operation of your vehicle, be sure to follow the instructions and recommendations in this owner's manual. Review the safety DVD that came with your vehicle. Polaris also recommends that all drivers take the ROHVA safety e-course and a ROHVA hands-on safety training course (www.rohva.org).

Your manual contains instructions for minor maintenance, but information about major repairs is outlined in the POLARIS Service Manual and should be performed only by a factory certified Master Service Dealer® (MSD) Technician.

Your POLARIS dealer knows your vehicle best and is interested in your total satisfaction. Be sure to return to your dealership for all of your service needs during, and after, the warranty period.

POLARIS®

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Copyright 2014 POLARIS Industries Inc. All information contained within this publication is based on the latest product information at the time of publication. Due to constant improvements in the design and quality of production components, some minor discrepancies may result between the actual vehicle and the information presented in this publication. Depictions and/or procedures in this publication are intended for reference use only. No liability can be accepted for omissions or inaccuracies. Any reprinting or reuse of the depictions and/or procedures contained within, whether whole or in part, is expressly prohibited.

The original instructions for this vehicle are in English. Other languages are provided as translations of the original instructions.

Printed in U.S.A.

2015 RZR 570/RZR 570 EPS Owner's Manual

P/N 9925470

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# INTRODUCTION

The RZR is an off-road vehicle. Familiarize yourself with all laws and regulations concerning the operation of this vehicle in your area.

The following signal words and symbols appear throughout this manual and on your vehicle. Your safety is involved when these words and symbols are used. Become familiar with their meanings before reading the manual.

The safety alert symbol indicates a potential personal injury hazard.

## DANGER

A DANGER indicates a hazardous situation that, if not avoided, will result in death or serious injury.

## WARNING

A WARNING indicates a hazardous situation that, if not avoided, could result in death or serious injury.

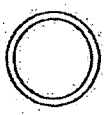
## CAUTION

A CAUTION indicates a hazardous situation that, if not avoided, could result in minor or moderate injury.

## NOTICE

A NOTICE indicates a situation that could result in property damage.

The Prohibition Safety Sign indicates an action NOT to take in order to avoid a hazard.



The Mandatory Action Sign indicates an action that NEEDS to be taken to avoid a hazard.

**⚠ WARNING**

Failure to heed the warnings and safety precautions contained in this manual can result in severe injury or death. Your POLARIS vehicle is not a toy and can be hazardous to operate. This vehicle handles differently than cars, trucks or other off-road vehicles. A collision or rollover can occur quickly, even during routine maneuvers like turning, or driving on hills or over obstacles, if you fail to take proper precautions.

- Read this owner's manual and review the safety DVD that came with your vehicle. A free extra copy of the DVD can be obtained by contacting your local POLARIS dealer. Understand all safety warnings, precautions and operating procedures before operating the vehicle. Keep this manual with the vehicle.
- This vehicle is an ADULT VEHICLE ONLY. You MUST be at least age 16 and have a valid driver's license to operate this vehicle.
- No person under the age of 12 may ride as a passenger in this vehicle. All riders must be able to sit with backs against the seat, both feet flat on the floor and both hands on the steering wheel (if driving) or on a passenger hand hold.
- Always use the cab nets (or doors) while riding in this vehicle. Always keep hands, feet and all other body parts inside the vehicle at all times.
- Always wear a helmet, eye protection, gloves, long-sleeve shirt, long pants and over-the-ankle boots.
- Never use this vehicle with drugs or alcohol, as these conditions impair judgment and reduce operator reaction time.
- Complete the New Operator Driving Procedures outlined on pages 52-53. Never allow a guest to operate this vehicle until the guest has completed the New Operator Driving Procedures.

## European Vibration and Noise

The driver-perceived noise and hand/arm and whole body vibration levels of this machinery is measured per prEN 15997.

The operating conditions of the machinery during testing:

The vehicles were in like-new condition. The environment was controlled as indicated by the test procedure(s).

The uncertainty of vibration exposure measurement is dependent on many factors, including:

- Instrument and calibration uncertainty
- Variations in the machine such as wear of components
- Variation of machine operators such as experience or physique
- Ability of the worker to reproduce typical work during measurements
- Environmental factors such as ambient noise or temperature

# INTRODUCTION

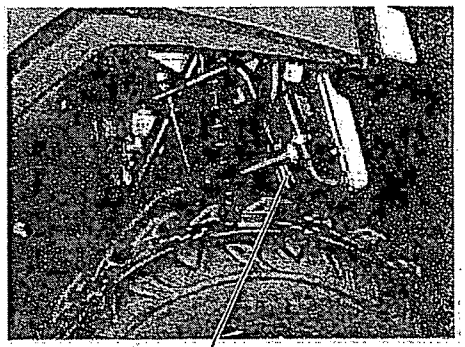
## Vehicle Identification Numbers

Record your vehicle's identification numbers and key number in the spaces provided. Remove the spare key and store it in a safe place. An ignition key can be duplicated only by ordering a POLARIS key blank (using your key number) and mating it with one of your existing keys. The ignition switch must be replaced if all keys are lost.

Key Number

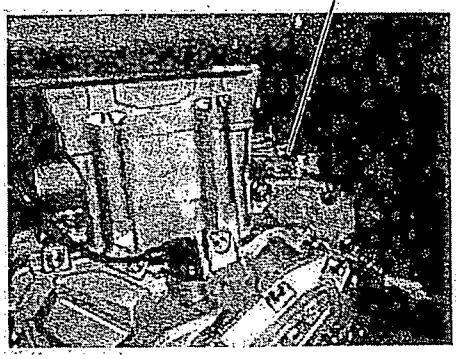
####

Vehicle Identification Number Stamp (Left Front Frame)



Manufacturing Data Label (Right Front Fender Area)

Engine Serial Number



Vehicle Model Number: _____

Vehicle Identification Number: _____

Engine Serial Number: _____

Key Number _____

## Safety Training

Safety training is a top priority for POLARIS. POLARIS strongly encourages you and any family members who will be riding this vehicle to take a training course.

ROHVA (Recreational Off-Highway Vehicle Association) provides both an online safety e-course and a hands-on safety course. To access this valuable training, visit www.rohva.org.

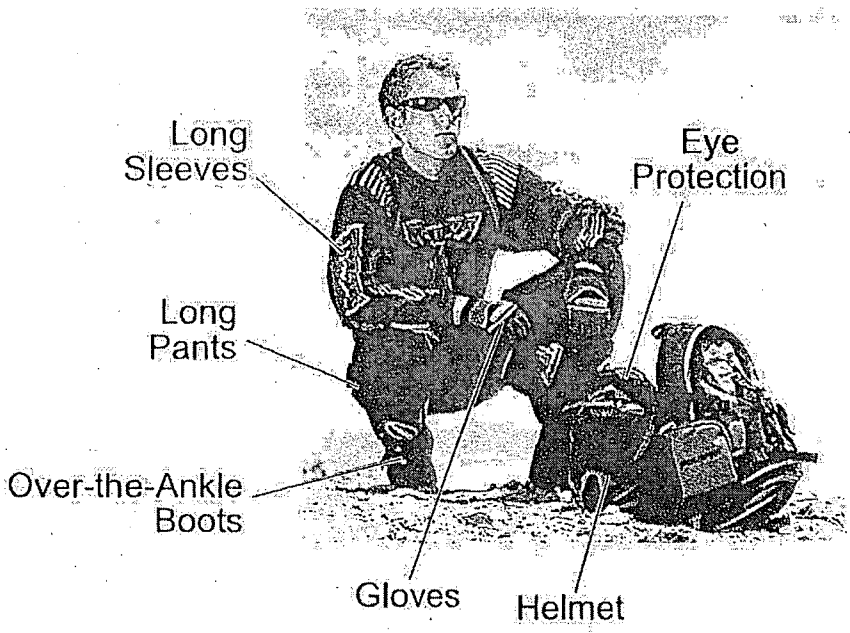
Your POLARIS vehicle is considered an off-road vehicle. Familiarize yourself with all laws and regulations concerning the operation of this vehicle in your area.

We strongly advise you to strictly follow the recommended maintenance program outlined in your owner's manual. This preventive maintenance program is designed to ensure that all critical components on your vehicle are thoroughly inspected at specific intervals.

**For more information about recreational off-road vehicle safety in the United States, visit www.rohva.org or call POLARIS at 1-800-342-3764.**

## Safe Riding Gear

The driver and all passengers must wear helmet, eye protection, gloves, long-sleeve shirt, long pants, over-the-ankle boots and seat belt at all times. Protective gear reduces the chance of injury.

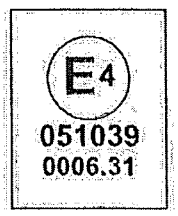



### Helmet

Wearing a helmet can prevent a severe head injury. Whenever riding this POLARIS vehicle, always wear a helmet that meets or exceeds established safety standards.

Approved helmets in the USA and Canada bear a U.S. Department of Transportation (DOT) label.

Approved helmets in Europe, Asia and Oceania bear the ECE 22.05 label. The ECE mark consists of a circle surrounding the letter E, followed by the distinguishing number of the country which has granted approval. The approval number and serial number will also be displayed on the label.



# Safe Riding Gear

## Eye Protection

Do not depend on eyeglasses or sunglasses for eye protection. Whenever riding this POLARIS vehicle, always wear shatterproof goggles or use a shatterproof helmet face shield. POLARIS recommends wearing approved Personal Protective Equipment (PPE) bearing markings such as VESC 8, V-8, Z87.1, or CE. Make sure protective eye wear is kept clean.

### Gloves

Wear gloves for comfort and for protection from sun, cold weather and other elements.

### Boots

Wear sturdy over-the-ankle boots for support and protection. Never ride a POLARIS vehicle with bare feet or sandals.

### Clothing

Wear long sleeves and long pants to protect arms and legs.

### Rider Comfort

Under certain operating conditions, heat generated by the engine and exhaust system can elevate temperatures in the driver and passenger cab area. The condition occurs most frequently when a vehicle is being operated in high ambient temperatures at low speeds and/or high load conditions for an extended period of time. The use of certain windshield, roof and/or cab systems may contribute to this condition by restricting airflow. Any discomfort due to heat buildup in this area can be minimized by wearing proper riding apparel and by varying speeds to increase airflow.

## Safety Labels and Locations

Warning labels have been placed on the vehicle for your protection. Read and follow the instructions of the labels on the vehicle carefully. If any of the labels depicted in this manual differ from the labels on your vehicle, always read and follow the instructions of the *labels on the vehicle*.

If an informational or graphic label becomes illegible or comes off, contact your POLARIS dealer to purchase a replacement. Replacement *safety* labels are provided by POLARIS at no charge. The part number is printed on the label.

### Proper Use Warning

**WARNING**

Require Proper Use of Your Vehicle

Do your part to prevent injuries:

- Do not allow careless or reckless driving.
- Make sure operators are 16 or older with a valid driver's license.
- Do not let people drive or ride after using alcohol or drugs.
- Do not allow operation on public roads (unless designated for off-highway vehicle access) - collisions with cars and trucks can occur.
- Do not exceed seating capacity: 2 occupants.

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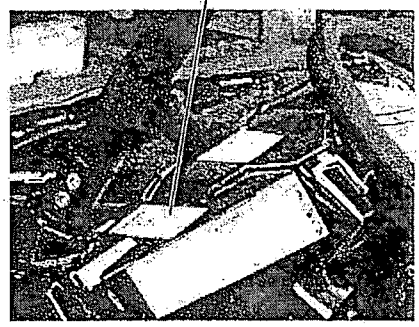
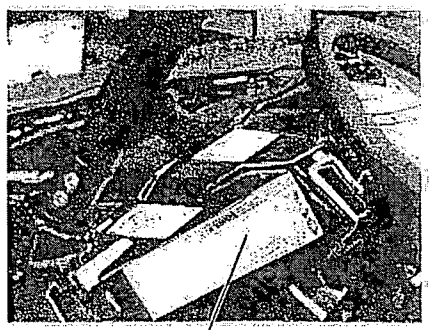


# Safety Labels and Locations

## Seat Belt/Drive Responsibly Warning



Seat Belt/Drive Responsibly Warning

**WARNING**

Improper vehicle use can result in SEVERE INJURY or DEATH

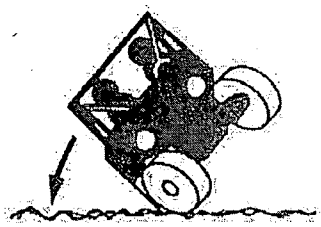
**Be Prepared**

- Fasten seat belts.
- Wear an approved helmet and protective gear.
- ALWAYS use cab nets and/or doors.
- Each rider must be able to sit with back against seat, feet flat on the floor, and hands on steering wheel or hand holds. Stay completely inside the vehicle.

**Drive Responsibly**

Avoid loss of control and rollovers:

- Avoid abrupt maneuvers, sideways sliding, skidding or fishtailing, and never do donuts.
- Slow down before entering a turn.
- Avoid hard acceleration when turning, even from a stop.
- Plan for hills, rough terrain, ruts and other changes in traction and terrain.
- Avoid paved surfaces.
- Avoid sidehilling (riding across slopes).



Rollovers have caused severe injuries and death, even on flat, open areas.

**Be Sure Riders Pay Attention and Plan Ahead**

If you think or feel the vehicle may tip or roll, reduce your risk of injury:

- Keep a firm grip on the steering wheel or hand holds and brace yourself.
- Do not put any part of your body outside of the vehicle for any reason.

LOCATE AND READ OWNER'S MANUAL. FOLLOW ALL INSTRUCTIONS AND WARNINGS. ALWAYS REVIEW SAFETY VIDEO AND TAKE ROHVA TRAINING (rohva.org).

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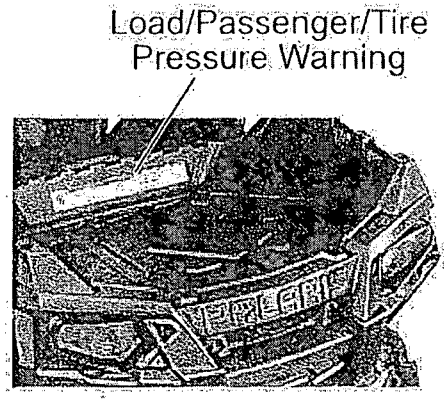
# Safety Labels and Locations

## Load/Passenger/Tire Pressure Warning

**WARNING**

- Never carry passengers in cargo box.
- Passengers can be thrown off. This can cause serious injury or death.




**WARNING**

IMPROPER TIRE PRESSURE OR OVERLOADING CAN CAUSE LOSS OF CONTROL RESULTING IN SERIOUS INJURY OR DEATH.

- Reduce speed and allow greater distance for braking when carrying cargo.
- Overloading or carrying tall, off-center, or unsecured loads will increase your risk of losing control. Loads should be centered and carried as low as possible in box.
- For stability on rough or hilly terrain, reduce speed and cargo.

| | RZR 570 |
|---|---|
| **MAXIMUM CARGO BOX LOAD** | 300 lbs.<br>(136 kg) |
| **TIRE PRESSURE IN PSI (KPa)** | 1 RIDER<br>FRONT 7 (48)<br>REAR 9 (62)<br><br>2 RIDERS<br>FRONT 8 (55)<br>REAR 10 (69) |
| **MAXIMUM WEIGHT CAPACITY**<br>INCLUDES WEIGHT OF OPERATOR, PASSENGER, CARGO AND ACCESSORIES | 740 lbs.<br>(336 kg) |
| **Read Operation and Maintenance Manual for more detailed loading information.** | |

# Safety Labels and Locations

## Shift Caution

**CAUTION**

To avoid transmission damage, shift only when vehicle is stationary and at idle. When vehicle is stopped, place shift in the parked position.

APPLY BRAKE TO START

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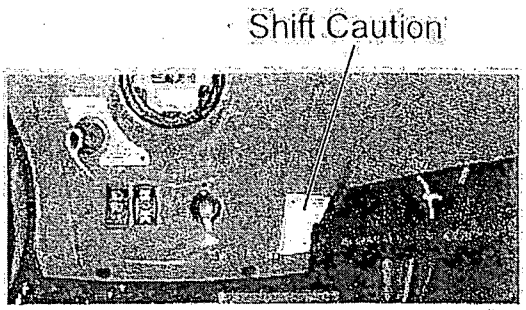


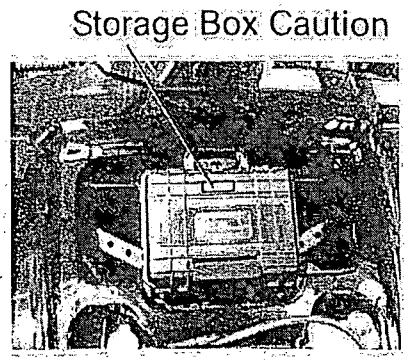

## Storage Box Caution (LE Models)

**CAUTION**

Failure to follow these storage instructions could result in injury or property damage.

Temperatures in this storage box can exceed 150°F (65°C). Items such as lighters, sealed gasses and electronics are heat sensitive.

NEVER store such items in this box.

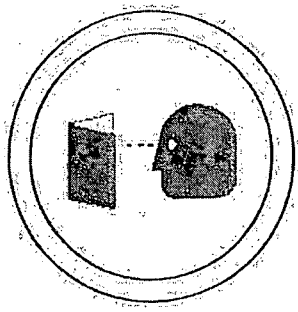


# Safety Warnings

**⚠ WARNING**

Failure to operate this vehicle properly can result in a collision, loss of control, accident or rollover, which may result in serious injury or death. Heed all safety warnings outlined in this section of the owner's manual and in the safety DVD provided with your vehicle. See the OPERATION section of the owner's manual for proper operating procedures.

## Operating Without Instruction



Operating this vehicle without proper instruction increases the risk of an accident. The operator must understand how to operate the vehicle properly in different situations and on different types of terrain. Complete the New Operator Driving Procedures outlined on pages 52-53.

All operators must read and understand the owner's manual and all warning and instruction labels before operating the vehicle. Never allow a guest to operate this vehicle until the guest has completed the New Operator Driving Procedures outlined on pages 52-53.

## Operator Restrictions/Age Restrictions

This vehicle is an ADULT VEHICLE ONLY. Operation is prohibited for anyone under 16 years of age or anyone without a valid driver's license.

Never operate with a passenger under the age of 12. All riders must be able to sit with backs against the seat, both feet flat on the floor and both hands on the steering wheel (if driving) or on a passenger hand hold.

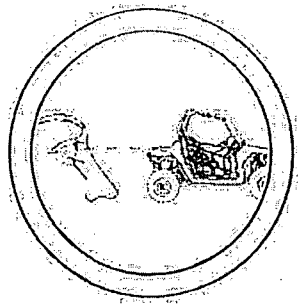
## Using Alcohol or Drugs

Riding in this vehicle after consuming alcohol or drugs could adversely affect operator judgment, reaction time, balance and perception.

Never consume alcohol or drugs before or while operating or riding in this vehicle.

# Safety Warnings

## Failure to Inspect Before Operating

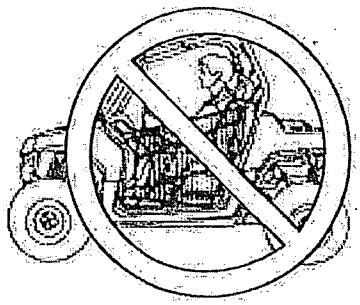


Failure to inspect and verify that the vehicle is in safe operating condition before operating increases the risk of an accident.

Always perform the pre-ride inspection before each use of your vehicle to make sure it's in safe operating condition. See page 48.

Always follow the inspection and maintenance procedures and schedules described in this owner's manual. See page 77.

## Protective Apparel



Riding in this vehicle without wearing an approved helmet and protective eyewear increases the risk of a serious injuries in the event of an accident.

Always wear a helmet, eye protection, gloves, long-sleeve shirt, long pants and over-the-ankle boots.

## Seat Belts

Riding in this vehicle without wearing the seat belt increases the risk of serious injury in the event of rollover, loss of control, other accident or sudden stop. Seat belts may reduce the severity of injury in these circumstances.

All riders *must* wear seat belts at all times.

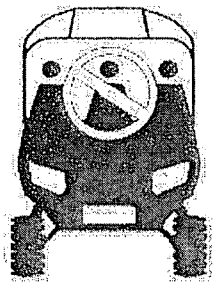
## Cab Nets

Riding in this vehicle without using the cab nets (or doors, if equipped) increases the risk of serious injury or death in the event of an accident or rollover. Always use the cab nets (or doors) while riding in this vehicle. *Always keep hands and feet inside the vehicle at all times.*

# Safety Warnings

## Carrying Multiple Passengers

Never carry a passenger until you have operated this vehicle for at least two hours and have completed the New Operator Driving Procedures outlined on pages 52-53.



A passenger must always be seated in a passenger seat with seat belt secured. Carrying more than one passenger in a 2-seat vehicle can affect the operator's ability to steer and operate the controls, which increases the risk of loss of control and accident or rollover. Never carry more than one passenger in a 2-seat vehicle.

## Operating With a Load on the Vehicle

The weight of both cargo and passengers impacts vehicle operation and stability. For your safety and the safety of others, carefully consider how your vehicle is loaded and how to safely operate the vehicle. Follow the instructions in this manual for loading, tire pressure, gear selection and speed.

- ***Do not exceed vehicle weight capacities.*** The vehicle's maximum weight capacity is listed in the specifications section of this manual and on a label on the vehicle. When more passenger weight is added, cargo weight may need to be reduced accordingly.
- The recommended tire pressures are listed in the specifications section of this manual and on a label on the vehicle.

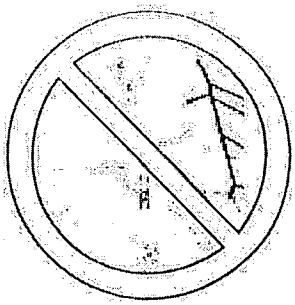
***Always follow these guidelines:***

| **Under ANY of these conditions:** | **Do ALL of these steps:** |
|---|---|
| Passenger and/or cargo exceeds half the maximum weight capacity | 1. Slow down.<br>2. Verify tire pressure.<br>3. Use extra caution when operating. |
| Operating in rough terrain | |
| Operating over obstacles | |
| Climbing an incline | |
| Towing | |

# Safety Warnings

## Passengers in the Cargo Box

Carrying a passenger in the cargo box could result in a fall from the vehicle or contact with moving components. Never allow a passenger to ride in the cargo box. A passenger must always be seated in a passenger seat with seat belt secured

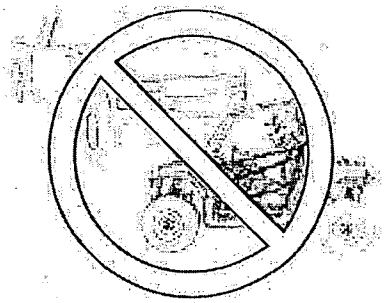


## Operating on Pavement

This vehicle's tires are designed for off-road use only, not for use on pavement. Operating this vehicle on paved surfaces (including sidewalks, paths, parking lots and driveways) may adversely affect the handling of the vehicle and may increase the risk of loss of control and accident or rollover. Avoid operating the vehicle on pavement. If it's unavoidable, travel slowly, travel short distances and avoid sudden turns or stops.

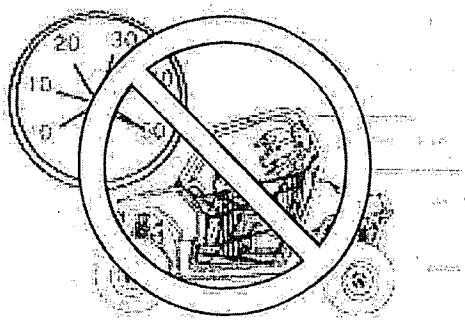
## Operating on Public Roads

Operating this vehicle on public streets, roads or highways could result in a collision with another vehicle. Never operate this vehicle on any public street, road or highway, including dirt and gravel roads (unless designated for off-highway use). In some areas it's unlawful to operate this vehicle on public streets, roads and highways.



## Operating at Excessive Speeds

Operating this vehicle at excessive speeds increases the operator's risk of losing control. Always operate at a speed that's appropriate for the terrain, the visibility and operating conditions, your skills and experience and your passengers' skills and experience.



# Safety Warnings

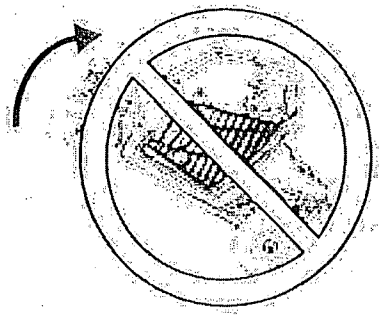
## Turning Improperly

Turning improperly could cause loss of traction, loss of control, accident or rollover. Always follow proper procedures for turning as described in this owner's manual.

Avoid sharp turns. Never turn while applying heavy throttle. Never make abrupt steering maneuvers. Practice turning at slow speeds before attempting to turn at faster speeds.

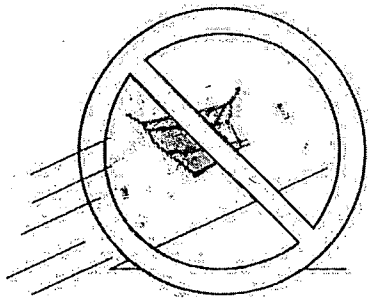
## Jumps and Stunts

Exhibition driving increases the risk of an accident or rollover. DO NOT do power slides, "donuts", jumps or other driving stunts. Avoid exhibition driving.



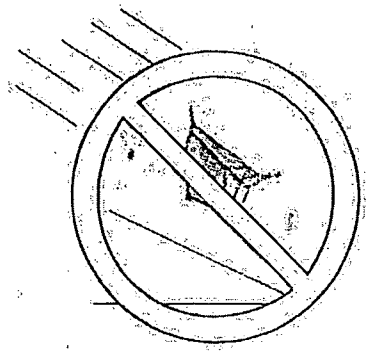
## Improper Hill Climbing

Improper hill climbing could cause loss of control or rollover. Use extreme caution when operating on hills. Always follow proper procedures for hill climbing as described in this owner's manual. See page 56.



## Descending Hills Improperly

Improperly descending a hill could cause loss of control or rollover. Always follow proper procedures for traveling down hills as described in this owner's manual. See page 57.



# Safety Warnings

## Crossing Hillsides

Driving on a sidehill is not recommended. Improper procedure could cause loss of control or rollover. Avoid crossing the side of any hill unless absolutely necessary.

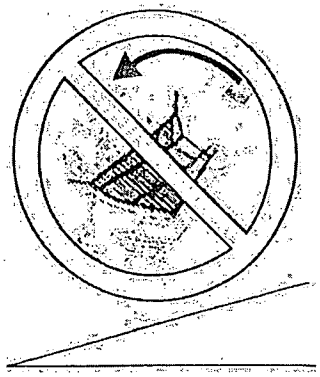
If crossing a hillside is unavoidable, always follow proper procedures as described in this owner's manual. See page 57.

## Stalling While Climbing a Hill

Stalling or rolling backwards while climbing a hill could cause a rollover. Maintain a steady speed when climbing a hill.

*If you lose all forward speed:*

Apply the brakes gradually until the vehicle is fully stopped. Place the transmission in reverse and slowly allow the vehicle to roll straight downhill while applying light brake pressure to control speed.

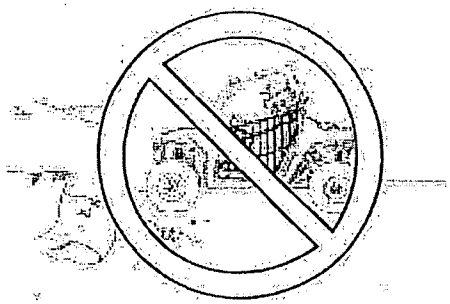


## Operating in Unfamiliar Terrain

Failure to use extra caution when operating on unfamiliar terrain could result in an accident or rollover.

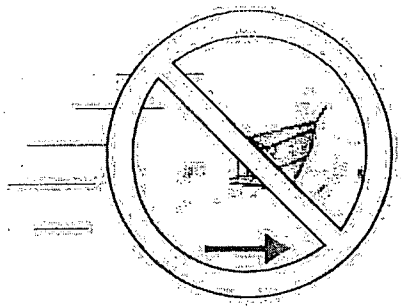
Unfamiliar terrain may contain hidden rocks, bumps, or holes that could cause loss of control or rollover.

Travel slowly and use extra caution when operating on unfamiliar terrain. Always be alert to changing terrain conditions.



# Safety Warnings

## Operating Improperly in Reverse



Improperly operating in reverse could result in a collision with an obstacle or person. Always follow proper operating procedures as outlined in this manual. See page 60.

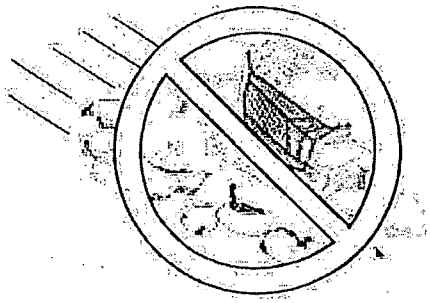
Before shifting into reverse gear, always check for obstacles or people behind the vehicle. When it's safe to proceed, back slowly.

## Improper Tire Maintenance

Operating this vehicle with improper tires or with improper or uneven tire pressure could cause loss of control, accident or rollover.

Always use the size and type of tires specified for your vehicle. Always maintain proper tire pressure as described in this owner's manual and on safety labels.

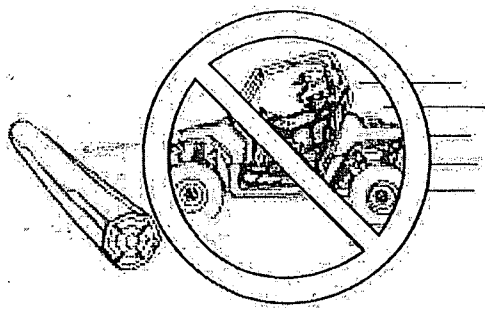
## Skidding or Sliding



Failure to use extra caution when operating on excessively rough, slippery or loose terrain could cause loss of traction, loss of control, accident or rollover. Do not operate on excessively slippery surfaces. Always slow down and use additional caution when operating on slippery surfaces.

Skidding or sliding due to loss of traction can cause loss of control or rollover (if tires regain traction unexpectedly). Always follow proper procedures for operating on slippery surfaces as described in this owner's manual. See page 55.

## Operating Over Obstacles

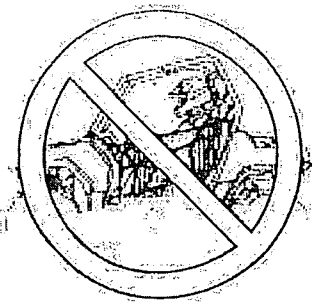


Improperly operating over obstacles could cause loss of control or rollover.

Before operating in a new area, check for obstacles. Avoid operating over large obstacles such as large rocks and fallen trees. Always follow the proper procedures outlined in this manual when operating over obstacles. See page 59.

# Safety Warnings

## Operating Through Water

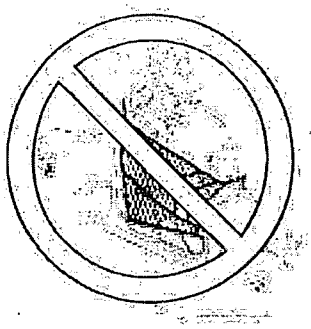


Operating through deep or fast-flowing water can cause loss of traction, loss of control, rollover or accident. Never operate in fast-flowing water or in water that exceeds the floor level of the vehicle.

Always follow proper procedures for operating in water as described in this owner's manual. See page 58.

Wet brakes may have reduced stopping ability. After leaving water, test the brakes. Apply them lightly several times while driving slowly. The friction will help dry out the pads.

## Operating on Frozen Bodies of Water



Severe injury or death can result if the vehicle and/or the operator fall through the ice. Never operate the vehicle on a frozen body of water unless you have first verified that the ice is sufficiently thick to support the weight and moving force of the vehicle, you and your passenger, and your cargo, together with any other vehicles in your party.

Always check with local authorities and residents to confirm ice conditions and thickness over your entire route. Vehicle operators assume all risk associated with ice conditions on frozen bodies of water.

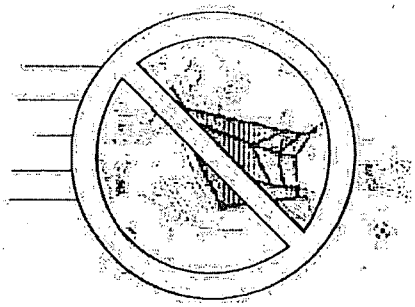
## Operating a Damaged Vehicle

Operating a damaged vehicle can result in an accident. After any rollover or other accident, have a qualified service dealer inspect the entire machine for possible damage, including (but not limited to) seat belts, rollover protection devices, brakes, throttle and steering systems.

# Safety Warnings

## Improper Cargo Loading

Overloading the vehicle or carrying/towing cargo improperly may cause changes in stability and handling, which could cause loss of control or an accident.



- Always follow the instructions in this owner's manual for carrying cargo. See page 62.
- Never exceed the stated load capacity for this vehicle. See page 12.
- Cargo should be properly distributed and securely attached. See page 62.
- Reduce speed when carrying cargo or pulling a trailer. Allow a greater distance for braking.

## Refueling

Gasoline is highly flammable and explosive under certain conditions.

- Always exercise extreme caution whenever handling gasoline.
- Always turn off the engine when refueling.
- Always refuel outdoors or in a well ventilated area free of any source of flame or sparks.
- Always use an approved gasoline container to store fuel and remove the container from the vehicle before filling to avoid fuel ignition due to electrical static discharge.
- Do not smoke or allow open flames or sparks in or near the area where refueling is performed or where gasoline is stored.
- Do not overfill the tank. Do not fill the tank neck.
- If gasoline spills on your skin or clothing, immediately wash it off with soap and water and change clothing.

# Safety Warnings

## Exposure to Exhaust

Engine exhaust fumes are poisonous and can cause loss of consciousness or death in a short time. Never start the engine or let it run in an enclosed area.

Operate this vehicle only outdoors or in well-ventilated areas.

## Hot Exhaust Systems

Exhaust system components are very hot during and after use of the vehicle. Hot components can cause burns and fire. Do not touch hot exhaust system components. Always keep combustible materials away from the exhaust system. Use caution when traveling through tall grass, especially dry grass, to avoid debris build-up around the exhaust system.

## Unauthorized Use of the Vehicle

Leaving the keys in the ignition can lead to unauthorized use of the vehicle by someone under the age of 16, without a drivers license, or without proper training. This could result in an accident or rollover. Always remove the ignition key when the vehicle is not in use.

## Equipment Modifications

Your POLARIS vehicle is designed to provide safe operation when used as directed. Modifications to your vehicle may negatively impact vehicle stability. Failure of critical machine components may result from operation with any modifications, especially those that increase speed or power. This vehicle may become less stable at speeds higher than those for which it is designed. Loss of control may occur at higher speeds.

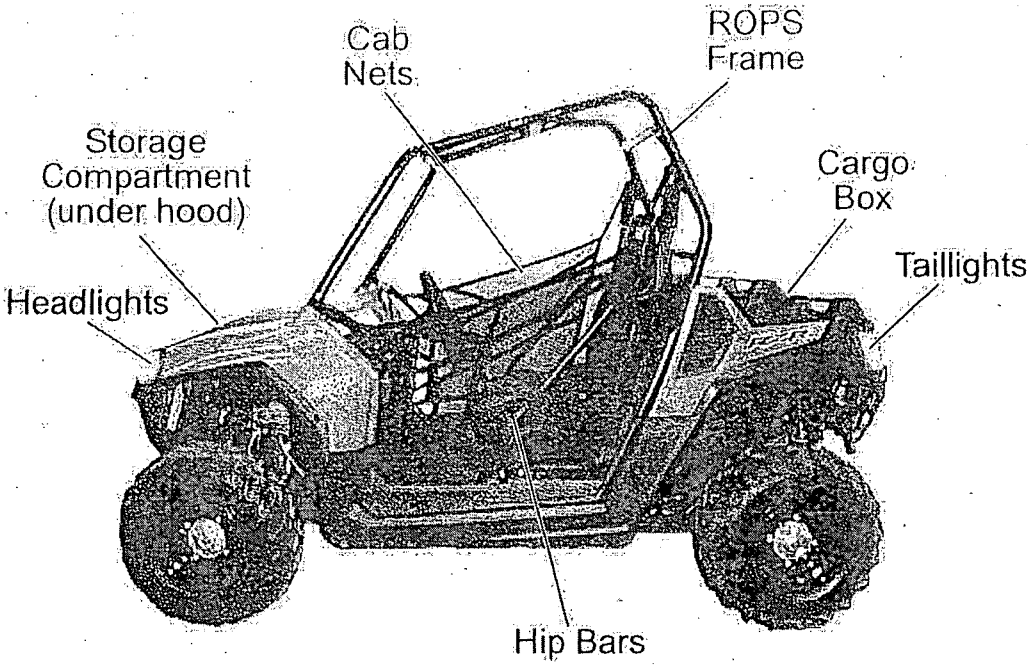
Do not install any non-POLARIS-approved accessory or modify the vehicle for the purpose of increasing speed or power. Any modifications or installation of non-POLARIS-approved accessories could create a substantial safety hazard and increase the risk of bodily injury.

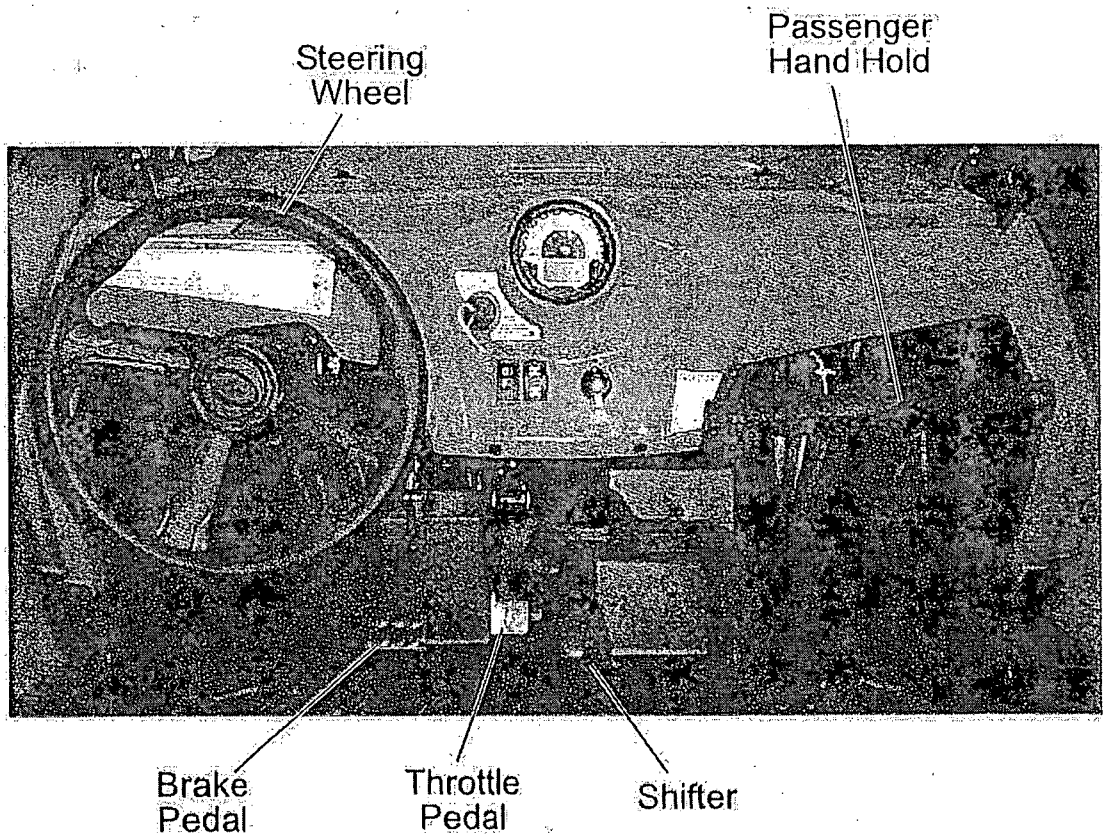
The warranty on your POLARIS vehicle will be terminated if any non-POLARIS-approved equipment and/or modifications have been added to the vehicle that increase speed or power.

The addition of certain accessories, including (but not limited to) mowers, blades, tires, sprayers, or large racks, may change the handling characteristics of the vehicle. Use only POLARIS-approved accessories, and familiarize yourself with their function and effect on the vehicle.

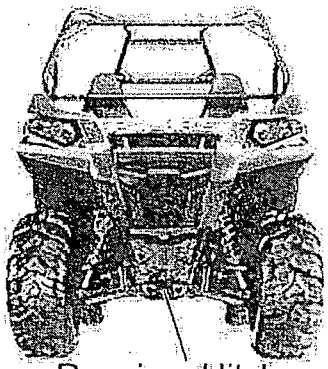
**FOR MORE INFORMATION ABOUT SAFETY**
**call POLARIS at 1-800-342-3764.**

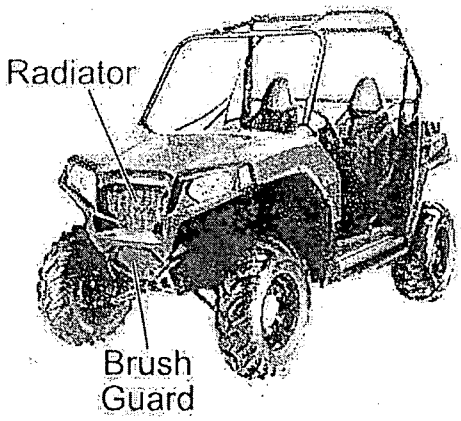
## Component Locations



## Component Locations




## Trailer Receiver Hitch Bracket

This vehicle is equipped with a receiver hitch bracket for a trailer hitch. Trailer towing equipment is not supplied with this vehicle.

To avoid injury and property damage, always heed the warnings and towing capacities outlined on pages 62-64.

## Radiator Access/Grill Removal

The front grill can be removed to clean debris from the radiator. Push down on the two tabs and pivot the grill outward to remove it.

## Service Access Panels

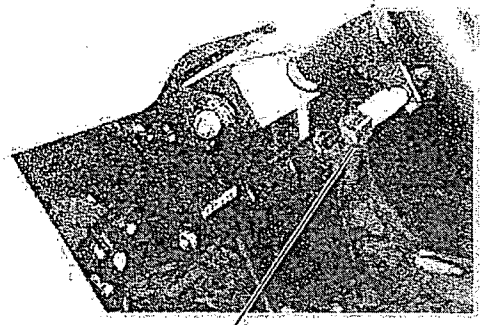
The engine access panel is located behind the seats on the frame of the vehicle. Remove the seats and remove the access panel to reach some serviceable engine components

The rear access panel is located in the bed of the cargo box. Remove this access panel to access the air box and spark plug.

## Steering Wheel

The steering wheel can be tilted upward or downward for rider preference.

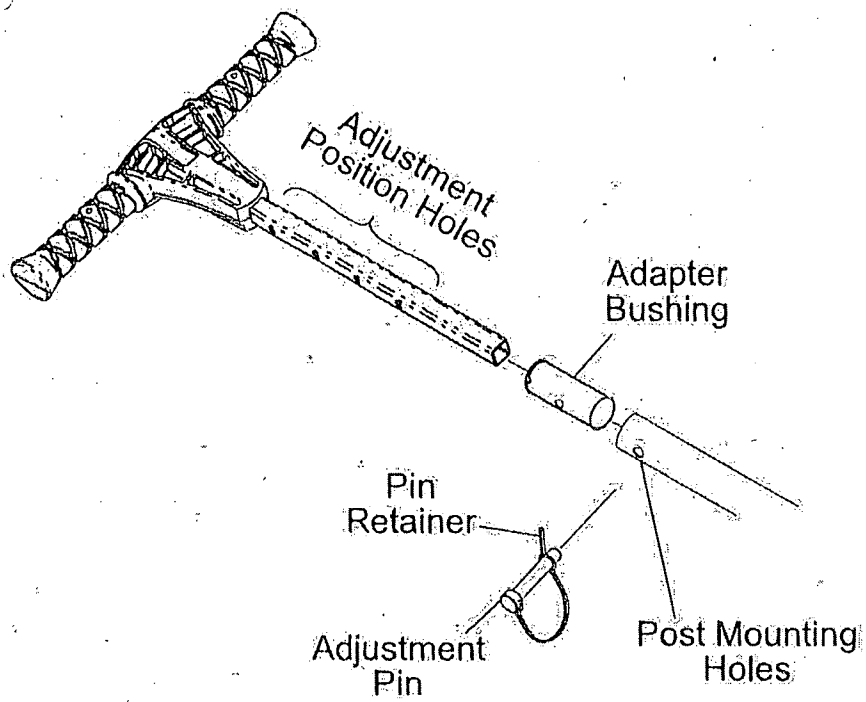
Lift and hold the steering wheel adjustment lever while moving the steering wheel upward or downward. Release the lever when the steering wheel is at the desired position.




## Passenger Hand Hold

Always adjust the hand hold to a comfortable position for your passenger before operating. Make sure the adjustment pin and retainer are securely installed after making adjustments.

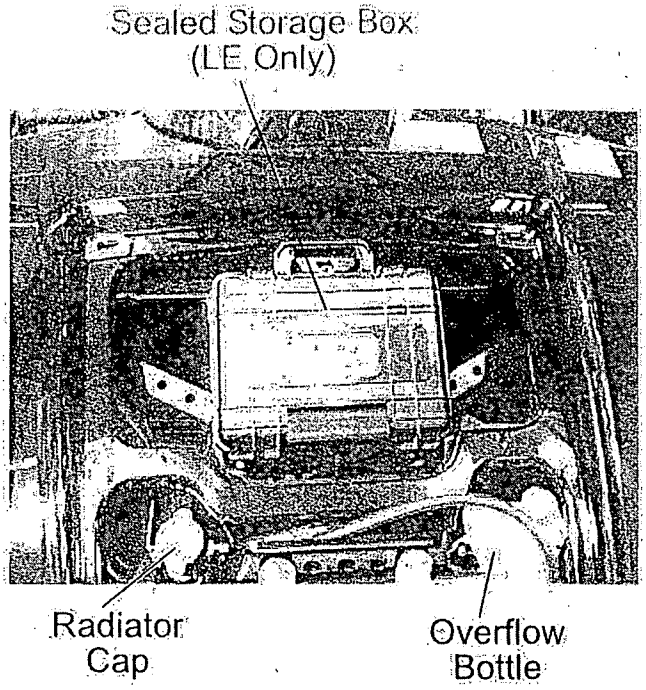
1. Remove the retainer from the end of the adjustment pin.
2. Remove the pin from the post.
3. Slide the post inward or outward to the desired position.
4. Reinstall the pin through the post mounting hole, adapter bushing hole, both post adjustment holes and lastly through the remaining bushing hole and post mounting hole.
5. Reinstall the retainer to the pin.



## Hood

Remove the hood to access the radiator cap, coolant overflow bottle and sealed storage box (LE model).

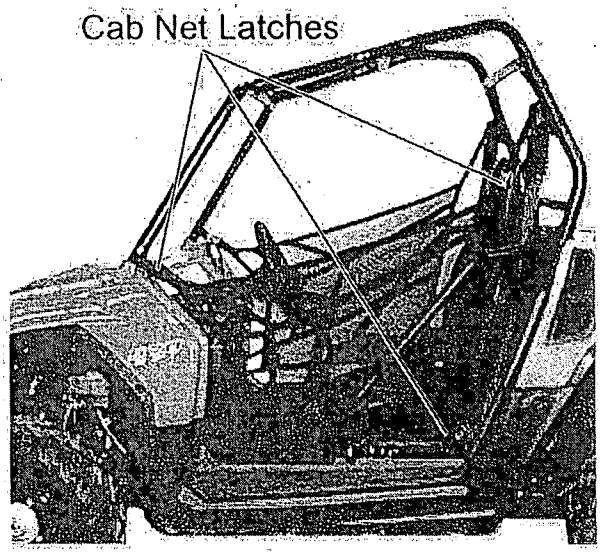
1. Turn the hood fasteners 1/4 turn.
2. Grasp the upper hood edge and pull upward to disengage the hood from the vehicle.
3. Pivot the hood forward and lift upward to disengage the lower hood hooks.
4. Lift the hood away from the vehicle.




## Cab Nets

All RZR models are equipped with cab nets, which may differ slightly in appearance from those shown.

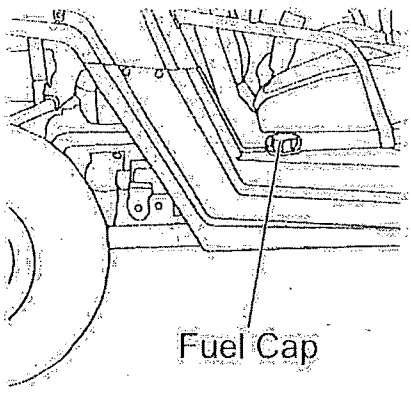
Riding in this vehicle without using the cab nets (or doors, if equipped) increases the risk of serious injury or death in the event of an accident or rollover. Cab nets (or doors) must be used by both operator and passengers at all times. Make sure all latches are secure before operating the vehicle.




Always inspect cab nets and latches for tightness, wear and damage before each use of the vehicle. Use the strap adjusters to tighten any loose straps. Promptly replace worn or damaged cab nets and latches with new cab nets and latches. Please see your authorized POLARIS dealer.

## Fuel Cap

The fuel tank filler cap is located on the right side of the vehicle near the passenger seat. When refueling, always use either leaded or unleaded gasoline with a minimum pump octane number of 87 R+M/2 octane. *Do not use fuel with ethanol content greater than 10 percent, such as E-85 fuel.*




## Seats

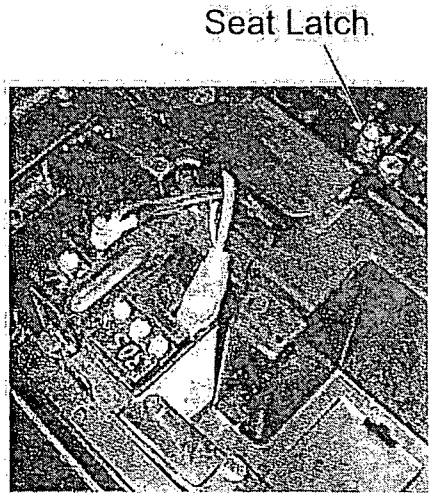
Before operating the vehicle, always push down on all seat backs to ensure the latches are secure.

### Seat Adjustments

Loosen (do not remove) the four screws located on the seat bottom. Slide the seat forward or rearward to the desired position. Tighten the screws to 4 ft. lbs. (5.4 Nm). Do not overtighten.

### Seat Removal

1. Pull up on the seat latch lever located under the rear edge of the seat.
2. Tilt the seat forward.
3. Lift the seat upward to remove it from the vehicle.
4. Reverse this procedure to reinstall the seat. Make sure the seat tabs at the front edge of the seat slide under the seat retainer bar.
5. Press down firmly at the rear of the seat to engage the rear latch.



## Seat Belts

This POLARIS vehicle is equipped with three-point lap and diagonal seat belts for all riders. Always make sure the seat belts are secured for the operator and passenger before riding.

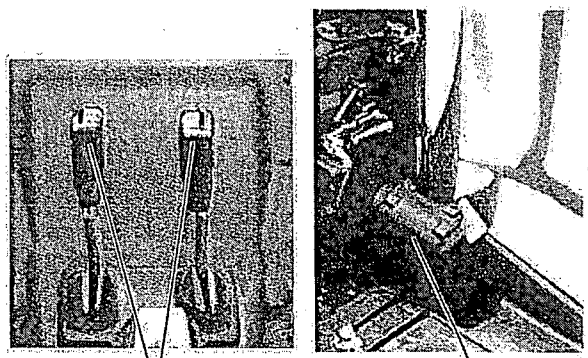
To wear the seat belt properly, follow this procedure:

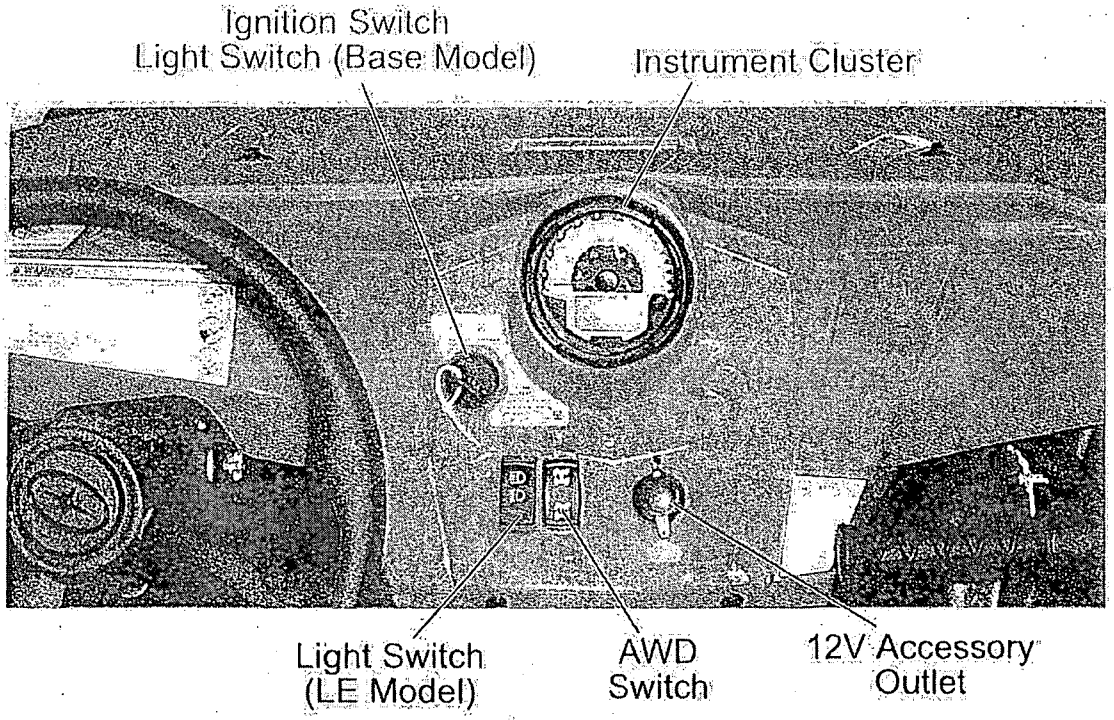
1. Pull the seat belt latch downward and across your chest toward the buckle at the inner edge of the seat. The belt should fit snugly across your hips and diagonally across your chest. Make sure the belt is not twisted.
2. Push the latch plate into the buckle until it clicks.
3. Release the strap, it will self-tighten.
4. Press the red release latch on the buckle to release the seat belt.

## Seat Belt Inspection

Inspect all seat belts for proper operation before each use of the vehicle.

1. Push the latch plate into the buckle until it clicks. The latch plate must slide smoothly into the buckle. A click indicates that it's securely latched.
2. Push the red release latch in the middle of the buckle to make sure it releases freely.
3. Pull each seat belt completely out and inspect the full length for any damage, including cuts, wear, fraying or stiffness. If any damage is found, or if the seat belt does not operate properly, have the seat belt system checked and/or replaced by an authorized POLARIS dealer.
4. To clean dirt or debris from the seat belts, sponge the straps with mild soap and water. Do not use bleach, dye or household detergents.Use a garden hose to flush out the retractor and latch housings regularly.






## Auxiliary Outlet

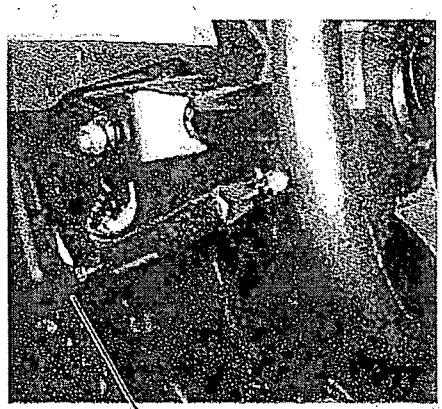
The vehicle is equipped with a 12-volt accessory outlet on the dash. Use the outlet to power an auxiliary light or other optional accessories or lights. For service, the dash outlet connection is under the dash.

## Electronic Power Steering (EPS)

Electronic power steering (if equipped) engages when the ignition key is turned to the ON position. EPS remains engaged whether the vehicle is moving or idle.

The EPS warning indicator briefly illuminates when the key is turned to the ON position. See page 39.

To conserve battery power, the EPS will shut down 5 minutes after the engine is stopped if the key remains in the ON position. The EPS warning indicator will illuminate to indicate the EPS has shut down.




If the light remains on after starting the engine, the EPS system is inoperative. See your authorized POLARIS dealer for service.

# Switches

## Ignition Switch/Light Switch (Base Model)

Use the ignition switch to start the engine and to turn the lights on or off. The key can be removed from the switch when it is in the OFF position.

| | |
|---|---|
| OFF | Turn the key to the OFF position to stop the engine. Electrical circuits are off. |
| LIGHTS ON | Electrical circuits are on. Electrical equipment can be used. |
| LIGHTS OFF | Electrical circuits are on. Electrical equipment can be used. |
| START | Turn the key to the START position to engage the electric starter. See page 50 for starting procedures. |

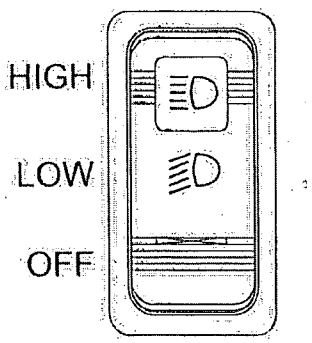
## Ignition Switch (LE Model)

The ignition switch is a three-position, key-operated switch. The key can be removed from the switch when it is in the OFF position.

| | |
|---|---|
| OFF | The engine is off. Electrical circuits are off, except Acc, 12V. |
| ON | Electrical circuits are on. Electrical equipment can be used. |
| START | Turn the key to the START position to engage the electric starter. The key returns to the ON position when released. |

## Light Switch (LE Model)

The ignition switch key must be in the ON/RUN position to operate the headlights. Press the top of the rocker switch toward the dash to place the headlights on high beam. Move the rocker switch to the center position to place the headlights on low beam. Press the bottom of the rocker switch to turn off the headlights.

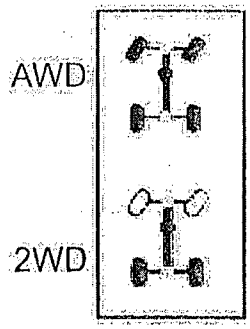


## Switches

### All Wheel Drive (AWD) Switch (if equipped)

The AWD Switch has two positions:

- All Wheel Drive (AWD)
- Two Wheel Drive (2WD).



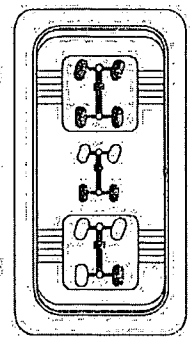

Press the top of the rocker switch to engage All Wheel Drive. Press the bottom of the switch to operate in two wheel drive.

See page 35 for AWD operating instructions.

### AWD/Differential Lock Switch (if equipped)

The AWD/Differential Switch has three positions:

- All Wheel Drive (AWD)
- Differential Lock (2WD)
- Differential Unlock (TURF mode)




Press the top of the rocker switch to engage All Wheel Drive (AWD). See page 37 for operating instructions.

Move the rocker switch to the center position to lock the differential and operate in rear wheel drive. Press the bottom of the switch to unlock the differential and allow the two rear drive wheels to operate independently. See page 37 for differential lock operating instructions.

**WARNING!** Never operate in TURF mode (if equipped) while operating on a hill or other irregular terrain. Always move the AWD switch to AWD before ascending or descending a hill. See page 38.

## Gear Selector

P: Park

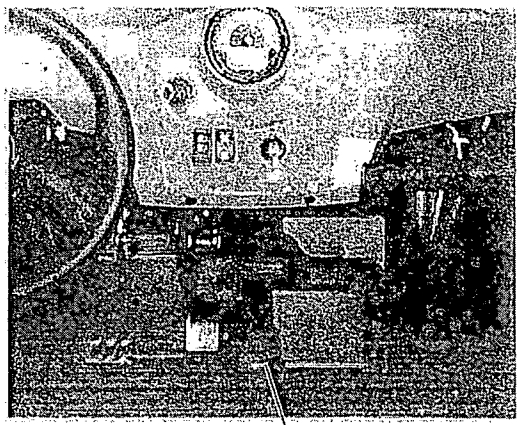
R: Reverse

N: Neutral

L: Low Gear

H: High Gear

To change gears, stop the vehicle, and with the engine idling, move the lever to the desired gear. Do not attempt to shift gears with engine speed above idle or while the vehicle is moving.



Gear Selector

**Tip:** Maintaining shift linkage adjustment is important to assure proper transmission function. See your POLARIS dealer if you experience any shifting problems.

**NOTICE:** Do not attempt to shift the transmission while the vehicle is moving or damage to the transmission could result. Always shift when the vehicle is stationary and the engine is at idle.

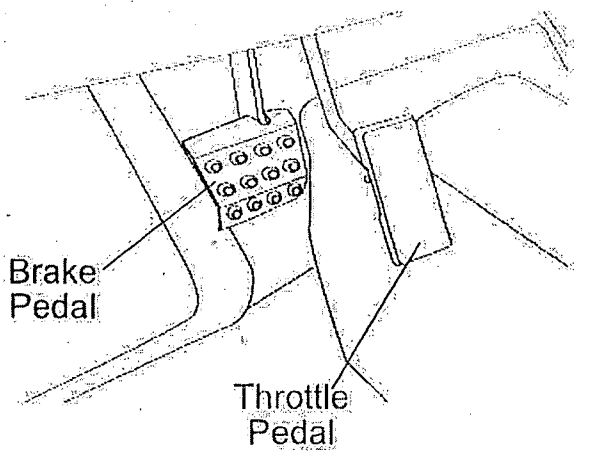
## Using Low Range

Always shift into low gear for any of the following conditions.

- Operating in rough terrain or over obstacles
- Loading the vehicle onto a trailer
- Towing heavy loads

## Brake Pedal

Depress the brake pedal to slow or stop the vehicle. Apply the brakes while starting the engine.



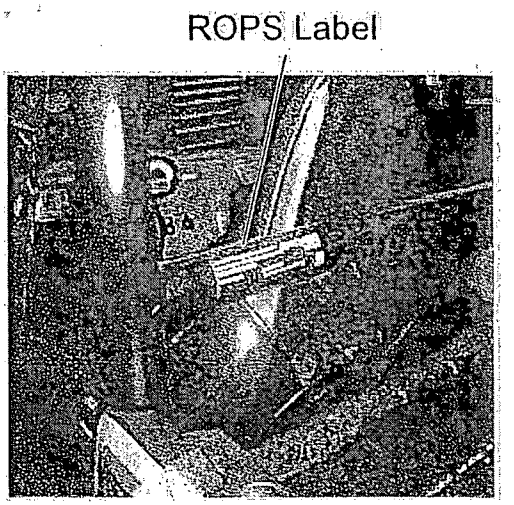

## Throttle Pedal

Push the pedal down to increase engine speed. Spring pressure returns the pedal to the rest position when released. Always check that the throttle pedal returns normally before starting the engine. Make sure there's adequate throttle pedal freeplay. See page 104 for throttle pedal adjustment procedures.

This vehicle is equipped with a throttle release switch, which is designed to reduce the risk of a frozen or stuck throttle. If the throttle cable should stick in an open position when the operator releases the throttle pedal, engine speed will be limited, and power to the rear wheels will be reduced.

## Rollover Protective Structure (ROPS)

The Rollover Protective Structure (ROPS) on this vehicle meets OSHA 1928.53 rollover performance requirements. Always have your authorized POLARIS dealer thoroughly inspect the ROPS if it ever becomes damaged in any way.



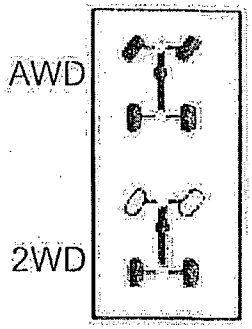

*No device can assure occupant protection in the event of a rollover.* When used with seat belts and cab nets, the ROPS helps prevent occupants from being ejected from the vehicle. Always follow all safe operating practices outlined in this manual to avoid vehicle rollover.

**WARNING!** Vehicle rollover could cause severe injury or death. Always avoid operating in a manner that could result in vehicle rollover.

# All Wheel Drive (AWD) System

*For models equipped with a rear differential, refer to the All Wheel Drive/Rear Differential section beginning on page 36.*

On models not equipped with a rear differential, the All Wheel Drive system is controlled by the AWD switch. When the switch is on 2X4, the vehicle is in two-wheel drive at all times. When the switch is on AWD, the vehicle is in all wheel drive and the 4X4 indicator in the instrument cluster will be on.




When in AWD, the demand drive unit will automatically engage any time the rear wheels lose traction. When the rear wheels regain traction, the demand drive unit will automatically disengage.

There is no limit to the length of time the vehicle may remain in AWD.

## Engaging AWD

The AWD switch may be turned on or off while the vehicle is moving. Initially, the vehicle's electronic system will not enable the AWD until the engine RPM is below 3100. Once enabled, the AWD remains enabled until the AWD switch is turned off. If the switch is turned off while the demand drive unit is moving, it will not disengage until the rear wheels regain traction.

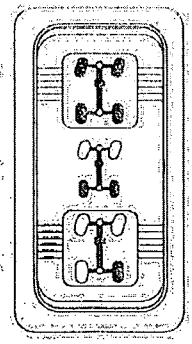
Engage the AWD switch before getting into conditions where front wheel drive may be needed. If the rear wheels are spinning, release the throttle before switching to AWD.

**NOTICE:** Switching to AWD while the rear wheels are spinning or slipping may cause severe drive shaft and gearcase damage. Always switch to AWD while the rear wheels have traction or are at rest.

# All Wheel Drive/Rear Differential System

## Engaging AWD

Press the top of the switch to engage All Wheel Drive (AWD). The 4X4 indicator illuminates in the rider information center to indicate that the vehicle is in AWD. See page 41.




When the AWD switch is on, the front wheels will automatically engage any time the rear wheels lose traction. When the rear wheels regain traction, the front wheels will automatically disengage. There is no limit to the length of time the vehicle may remain in AWD.

**Tip:** The AWD switch may be turned on or off while the vehicle is moving.

Engage the AWD before getting into conditions where front wheel drive may be needed. If the rear wheels are spinning, release the throttle before switching to AWD.

**NOTICE:** Switching to AWD while the rear wheels are spinning may cause severe drive shaft and clutch damage. Always switch to AWD while the rear wheels have traction or are at rest.

# All Wheel Drive/Rear Differential System

## Disengaging AWD

Move the AWD switch to the center or bottom position to disengage AWD. If the switch is turned off while the front hubs are driving, they will not release until the rear wheels regain traction.

In some situations, the front gearcase may remain locked after turning the AWD switch off. If this occurs, you may notice increased steering effort and some vehicle speed restriction. Perform the following procedure to unlock the front gearcase.

1. Stop the vehicle.
2. Operate in reverse for at least 10 feet (3 m).
3. Stop completely.
4. Shift into low gear and drive forward.
5. If the front gearcase remains locked after following these instructions, see your dealer for service.

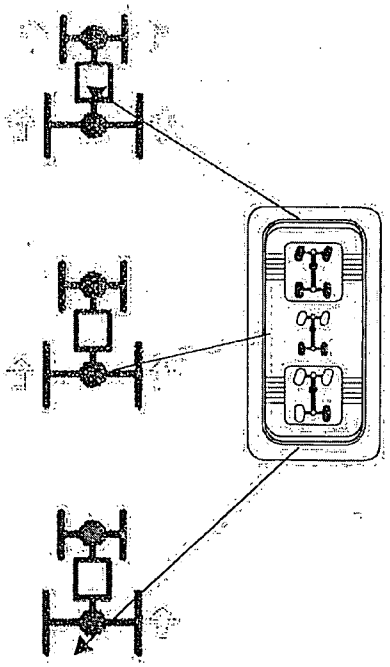
## Locking the Differential

**NOTICE:** Damage to the differential can occur if it is engaged while the vehicle is traveling at high speeds or while the rear wheels are spinning. Slow the vehicle to nearly stopped before engaging the differential.

Locking the differential in slippery or low traction conditions helps improve traction. Move the rocker switch to the center position (2WD) to lock the differential and operate in rear wheel drive. See illustration below.

## All Wheel Drive/Rear Differential System

### Unlocking the Differential (TURF Mode)



When operating in TURF mode, the inside rear wheel will rotate independently from the outside wheel during turns. *Operate in TURF mode only as needed* to protect smooth, level surfaces from tire damage. DO NOT operate in TURF mode when climbing or descending hills, when sidehilling, or when operating on uneven, loose, or slippery terrain such as sand, gravel, ice, snow, obstacles, and water crossings. Always operate in AWD on these types of terrain.

**WARNING!** Operating in TURF mode (if equipped) when on sloped, uneven, or loose terrain could cause loss of control and result in serious injury or death. One rear wheel may slip and lose traction or may lift up and grab when it touches the ground again.

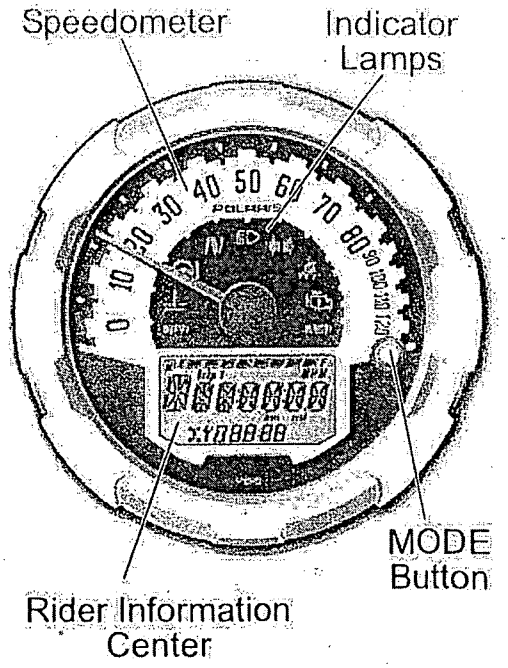
Press the bottom of the switch to unlock the differential and allow the rear drive wheels to operate independently. This mode of operation is well suited to turf driving or whenever aggressive traction is not required.

## Extreme Use Battery

An optional extreme use battery may be available for your model. If the performance of the factory-installed battery is inadequate due to operation in extreme cold or due to extended use of multiple electrical accessories, please see your POLARIS dealer. Ask your dealer to provide any installation procedures that may differ for an extreme use battery.

## Instrument Cluster

High water pressure may damage components. Wash the vehicle by hand or with a garden hose using mild soap. Do not use alcohol to clean the instrument cluster. Do not allow insect sprays to contact the lens.




## Speedometer

The speedometer displays vehicle speed in either miles per hour (MPH) or kilometers per hour (km/h). See page 42.

## Mode Button

Use the MODE button to toggle through mode options. See page 42 for operation of the modes.

## Indicator Lamps

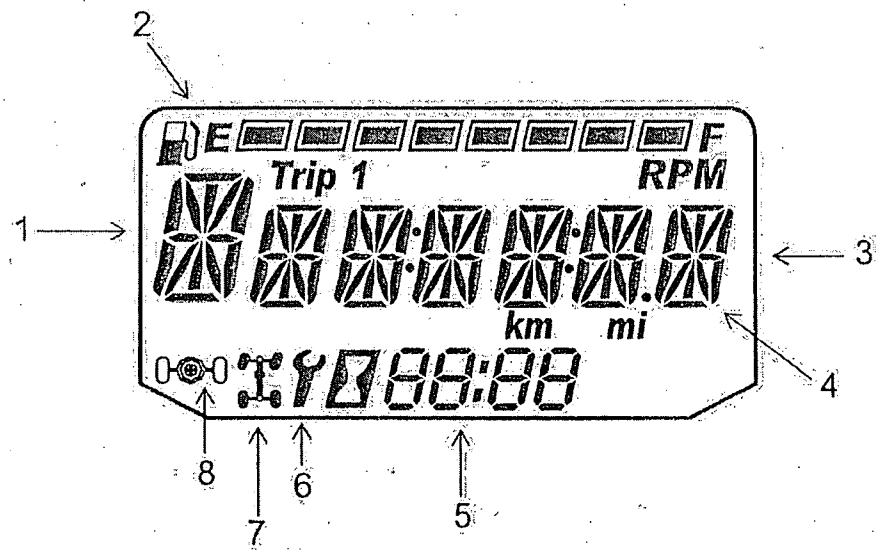
| Lamp | Indicates | Condition |
|---|---|---|
| MPH | Vehicle Speed | When standard mode is selected, speed displays in miles per hour. |
| KM/H | | When metric mode is selected, speed displays in kilometers per hour. |
| | Over Temperature | This lamp illuminates to indicate an overheated engine. If the indicator flashes, the overheating condition remains, and the system will automatically reduce engine power. |
| | EPS Warning (if equipped) | This indicator illuminates briefly when the key is turned to the ON position. If the light remains on, the EPS system is inoperative. See your authorized POLARIS dealer for service. |
| N | Neutral | This lamp illuminates when the transmission is in neutral and the ignition key is in the ON position. |
| D | High Beam (if equipped) | This lamp illuminates when the headlamp switch is set to high beam. |
| | Helmet/Seat Belt | This lamp flashes for several seconds when the key is turned to the ON position. The lamp is a reminder to the operator to ensure all riders are wearing helmets and seat belts before operating. |
| | Check Engine | This indicator appears if an EFI-related fault occurs. Do not operate the vehicle if this warning appears. Serious engine damage could result. See your dealer. |

## Instrument Cluster

### Rider Information Center

The rider information center is located in the instrument cluster. All segments will light up for one second at start-up. If the instrument cluster fails to illuminate, a battery over-voltage may have occurred and the instrument cluster may have shut off to protect the electronic speedometer. If this occurs, take the vehicle to your POLARIS dealer for proper diagnosis.

The information center is set to display standard units of measurement and a 12-hour clock at the factory. To change to metric and/or a 24-hour clock, see page 43.




1. **Gear Indicator** - This indicator displays gear shifter position.
   H = High Gear
   L = Low Gear
   N = Neutral
   R = Reverse Gear
   P = Park
   -- = Gear Signal Error (or shifter between gears)

## Instrument Cluster

### Rider Information Center

2. **Fuel Gauge** - The segments of the fuel gauge show the level of fuel in the fuel tank. When the last segment clears, a low fuel warning is activated. All segments including the fuel icon will flash. Refuel immediately.

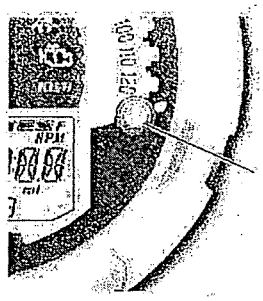
Tip: If the fuel icon fails to display, an open or short circuit has occurred in the fuel sensor circuit. See your POLARIS dealer.

3. **Information Display Area** - This area displays odometer, trip meter, engine hour meter and programmable service hour interval.
4. **Under / Over Voltage** - This warning usually indicates that the vehicle is operating at an RPM too low to keep the battery charged. It may also occur when the engine is at idle and high electrical load (lights, cooling fan, accessories) is applied. Drive at a higher RPM or recharge the battery to clear the warning.
5. **Clock** - The clock displays time in a 12-hour or 24-hour format. See page 43 for resetting instructions.
6. **Service Indicator** - A flashing wrench symbol alerts the operator that the preset service interval has been reached. The vehicle should be brought to your POLARIS dealer for scheduled maintenance. See page 43 for resetting instructions.
7. **4X4 Indicator** - This indicator illuminates when the 4X4 system is engaged (switch is on 4X4).
8. **Turf Mode Indicator (if equipped)** - This indicator illuminates when the operator unlocks the differential. See page 38.

## Instrument Cluster

### Rider Information Center

Use the MODE button to toggle through the information area options.




#### Display Units (Standard/Metric)

The display can be changed to show either standard or metric units of measurement for each of the following settings.

**Tip:** To exit the set-up mode, turn the key off. Wait 5 seconds, then turn the key on. The gauge display the mode that was displayed prior to setting the units.

| | Standard Display | Metric Display |
|---|---|---|
| **Distance** | Miles | Kilometers |
| **Fuel** | U.S. Gallons | Liters, Imperial Gallons |
| **Temperature** | Fahrenheit | Celsius |
| **Time** | 12-Hour Clock | 24-Hour Clock |

1. Turn the key to the OFF position.
2. Press and *hold* the MODE button while turning the key to the ON position.
3. When the display flashes the distance setting, tap the MODE button to advance to the desired setting.
4. Press and *hold* the MODE button to save the setting and advance to the next display option.
5. Repeat the procedure to change remaining display settings.

# Instrument Cluster

## Rider Information Center

### Clock Mode

Tip: The clock must be reset any time the battery has been disconnected or discharged.

1. Turn the key to the ON position. Use the MODE button to toggle to the odometer display.
2. Press and *hold* the MODE button until the hour segment flashes. Release the button.
3. With the segment flashing, tap the MODE button to advance to the desired setting.
4. Press and *hold* the MODE button until the next segment flashes. Release the button.
5. Repeat steps 3-4 twice to set the 10-minute and 1-minute segments. After completing the 1-minute segment, step 4 will save the new settings and exit the clock mode.
6. Turn the key to the OFF position.

### Odometer Mode

The odometer records and displays the distance traveled by the vehicle.

### Trip Meter Mode

The trip meter records the distance traveled by the vehicle if reset before each trip. To reset, select the trip meter mode. Press and hold the MODE button until the meter resets to zero. In the Rider Information Center, the trip meter display contains a decimal point, but the odometer displays without a decimal point.

### Hour Meter Mode

This mode logs the total hours the engine has been in operation.

### Engine Temperature Mode

This mode displays current temperature of the coolant.

### Tachometer Mode

The engine RPM is displayed digitally.

Tip: Small fluctuations in the RPM from day to day may be normal because of changes in humidity, temperature and elevation.

# FEATURES AND CONTROLS

## Instrument Cluster

### Rider Information Center

#### Programmable Service Interval

When the hours of engine operation equal the programmed service interval setting, the wrench icon will flash for 5 seconds each time the engine is started. When this feature is enabled, it provides a convenient reminder to perform routine maintenance. The service interval is programmed at 50 hours at the factory. Use the following procedure to change the service interval.

1. Press the MODE button until remaining service hours display.
2. Press and hold the MODE button.
3. When the service hours flash, press and release the MODE button to advance the hours to the desired setting (including OFF). Press and hold the MODE button to set the new service hour interval.

#### Diagnostic Display Mode

The EFI diagnostic display mode is for informational purposes only. Please see your POLARIS dealer for all major repairs.

The diagnostic mode is accessible only when the check engine warning indicator activates after the key has been turned on. Leave the key on if you want to view the active code (failure code).

The diagnostic mode becomes inaccessible if the key is turned off and on and the warning indicator is no longer active. This allows the determination of persistent as well as intermittent faults.

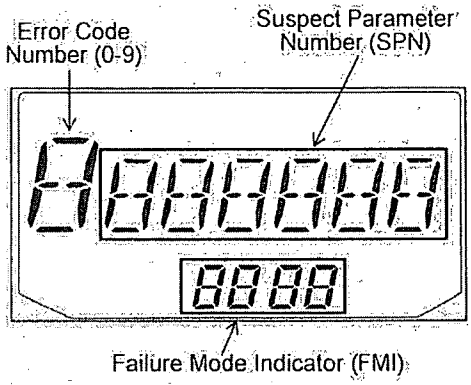
Inactive codes are stored in the history of the unit.

# Instrument Cluster

## Rider Information Center

### Engine Error Codes

The error screen displays only when the CHECK ENGINE light is on or when it goes on and off during one ignition cycle. Error codes are not stored. When the key is turned OFF, the code and message is lost, but will reappear if the fault reoccurs after restarting the engine.




If the CHECK ENGINE light illuminates, retrieve the error codes from the display.

1. If the error codes are not displayed, use the MODE button to toggle until "Ck ENG" displays on the main line of the display.
2. Press and hold the MODE button to enter the diagnostics code menu.
3. Record the three numbers displayed in the gear position, clock and odometer displays.
4. Press the MODE button to advance to the next error code.
5. Press and hold the MODE button to exit the diagnostics code menu.
6. See an authorized POLARIS dealer for code details and diagnosis.

# OPERATION

**⚠WARNING**

Failure to operate the vehicle properly can result in a collision, loss of control, accident or rollover, which may result in serious injury or death. Read and understand all safety warnings outlined in the safety section of this owner's manual.

## Vehicle Break-in Period

The break-in period for your new POLARIS vehicle is the first 25 hours of operation, or the time it takes to use the first two tanks full of gasoline. No single action on your part is as important as a proper break-in period. Careful treatment of a new engine and drive components will result in more efficient performance and longer life for these components. Perform the following procedures carefully.

NOTICE: Excessive heat build-up during the first three hours of operation will damage close-fitted engine parts and drive components. Do not operate at full throttle or high speeds during the first three hours of use.

Use of any oils other than those recommended by POLARIS may cause serious engine damage. We recommend the use of POLARIS Premium 4 Synthetic Oil for your 4-cycle engine.

## Vehicle Break-in Period

### Engine and Drivetrain Break-in

1. Fill the fuel tank with gasoline. See page 28. Always exercise extreme caution whenever handling gasoline.
2. Check the oil level. See page 85. Add the recommended oil as needed to maintain the oil level in the safe operating range.
3. Complete the New Operator Driving Procedures outlined on pages 52-53.
4. Avoid aggressive use of the brakes. See Brake System Break-in on page 47.
5. Vary throttle positions. Do not operate at sustained idle.
6. Pull only light loads.
7. Perform regular checks on fluid levels, controls and areas outlined on the daily pre-ride inspection checklist. See page 48.
8. During the break-in period, change both the oil and the filter at 25 hours or one month.
9. Check fluid levels of transmission and all gearcases after the first 25 hours of operation and every 100 hours thereafter.

### Brake System Break-in

Apply only moderate braking force for the first 50 stops. Aggressive or overly forceful braking when the brake system is new could damage brake pads and rotors.

### PVT Break-in (Clutches/Belt)

A proper break-in of the clutches and drive belt will ensure a longer life and better performance. Break in the clutches and belt by operating at slower speeds during the break-in period as recommended. Pull only light loads. Avoid aggressive acceleration and high speed operation during the break-in period.

If a belt fails, always clean any debris from the PVT intake and outlet duct and from the clutch and engine compartments when replacing the belt.

# OPERATION

## Pre-Ride Inspection

Failure to inspect and verify that the vehicle is in safe operating condition before operating increases the risk of an accident. Always inspect the vehicle before each use to make sure it's in safe operating condition.

| Item | Remarks | Page |
|---|---|---|
| Brake system/pedal travel | Ensure proper operation | 34<br>105 |
| Brake fluid | Ensure proper level | 106 |
| Front suspension | Inspect, lubricate if necessary | 82 |
| Rear suspension | Inspect, lubricate if necessary | 82 |
| Steering | Ensure free operation | 107 |
| Tires | Inspect condition and pressure | 12<br>109 |
| Wheels/fasteners | Inspect, ensure fastener tightness | 109 |
| Frame nuts, bolts, fasteners | Inspect, ensure tightness | - |
| Fuel and oil | Ensure proper levels | 41<br>85 |
| Coolant level | Ensure proper level | 96<br>95 |
| Coolant hoses | Inspect for leaks | - |
| Throttle | Ensure proper operation | 103 |
| Indicator lights/switches | Ensure proper operation | 31 |
| Air filter, pre-filter | Inspect, clean | 100-<br>101 |
| Intake pre-filters | Inspect, clean | 101 |
| Headlamp | Check operation, apply POLARIS dielectric grease when lamp is replaced | 111 |
| Brake light/tail lamp | Check operation, apply POLARIS dielectric grease when lamp is replaced | 113 |
| Seat Latches | Push down on both seat backs to ensure the latches are secure | 28 |
| Seat Belts | Check length of belt for damage, check latches for proper operation | 29 |
| Cab Nets | Check for wear or damage, ensure proper installation | 27 |

## Safe Operation Practices

1. Visit the Recreational Off-Highway Vehicle Association web site (rohva.org) and take the free on-line training course. Complete the recommended safety training before operating this vehicle.
2. Do not allow anyone under 16 years of age or without a valid driver's license to operate this vehicle.
3. Never operate with a passenger under the age of 12. Never carry more one passenger in a 2-seat vehicle. Never allow a passenger to ride in the cargo box.
4. Engine exhaust fumes are poisonous. Never start the engine or let it run in an enclosed area.
5. Never operate with accessories not approved by POLARIS for use on this vehicle.
6. Operate this vehicle off-road only. Never operate the vehicle on pavement or on any public street, road or highway, including dirt and gravel roads.
7. Drive in a manner appropriate for your skills and operating conditions. Never operate at excessive speeds. Never attempt wheelies, jumps, or other stunts. Keep both hands on the steering wheel during operation.
8. Never consume alcohol or drugs before or while operating this vehicle.
9. Always use the size and type of tires specified for your vehicle. Always maintain proper tire pressure.
10. Never operate a damaged vehicle. After any rollover or accident, have a qualified service dealer inspect the entire machine for possible damage.
11. Never operate the vehicle on a frozen body of water unless you have first verified that the ice is sufficiently thick to support the weight and moving force of the vehicle, you and your passenger, and your cargo, together with any other vehicles in your party.
12. Do not touch hot exhaust system components. Always keep combustible materials away from the exhaust system.
13. Always remove the ignition key when the vehicle is not in use to prevent unauthorized use.

# OPERATION

## Starting the Engine

1. Position the vehicle on a level surface outdoors or in a well-ventilated area.
2. Sit in the driver's seat and fasten the seat belt. Secure the cab nets.
3. Place the transmission in PARK.
4. Apply the brakes. Do not press the throttle pedal while starting the engine.
5. Turn the ignition key to the START position. Engage the starter for a maximum of five seconds. Release the key when the engine starts.
6. If the engine does not start within five seconds, return the ignition switch to the OFF position and wait five seconds. Repeat steps 5 and 6 until the engine starts.
7. Vary the engine RPM slightly with the throttle to aid in warm up until the engine idles smoothly.

NOTICE: Operating the vehicle immediately after starting could cause engine damage. Allow the engine to warm up for several minutes before operating the vehicle.

## Stopping the Engine

1. Release the throttle pedal completely and brake to a complete stop.
2. Place the transmission in PARK.
3. Turn the engine off.

## Braking

1. Release the throttle pedal completely. (When the throttle pedal is released completely and engine speed slows to near idle, the vehicle has no engine braking.)
2. Press on the brake pedal evenly and firmly. Practice starting and stopping (using the brakes) until you're familiar with the controls.

## Parking the Vehicle

1. Stop the vehicle on a level surface. When parking inside a garage or other structure, be sure that the structure is well ventilated and that the vehicle is not close to any source of flame or sparks, including any appliance with pilot lights.
2. Place the transmission in PARK.
3. Turn the engine off.
4. Remove the ignition key to prevent unauthorized use.

## Know Your Riding Area/Tread Lightly

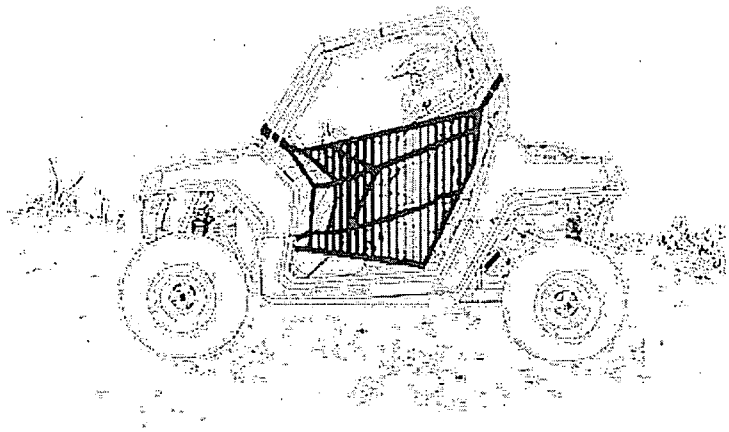
Familiarize yourself with all laws and regulations concerning the operation of this vehicle in your area. Respect the environment in which you ride your vehicle. Find out where the designated riding areas are by contacting your POLARIS dealer, a local riding club, or local officials.

Help keep our trails open for recreational vehicle use. As an off-road enthusiast, you represent the sport and can set a good example (or a poor example) for others to follow. Tread lightly. Operate with respect for the terrain, avoid littering, and always stay on the designated trails.

## Trail Etiquette

Always practice good etiquette when riding. Allow a safe distance between your vehicle and other vehicles operating in the same area. Communicate to oncoming operators by signaling the number of vehicles in your group. When stopping, move your vehicle to the edge of the trail as far as possible to allow others to pass safely.

# OPERATION
## New Operator Driving Procedures



1. Read and understand the owner's manual and all warning and instruction labels before operating this vehicle.
2. Visit the Recreational Off-Highway Vehicle Association web site (rohva.org) and take the free on-line training course. Hands-on training is also available through ROHVA.
3. Perform the pre-ride inspection. See page 48.
4. Do not carry a passenger until you have at least two hours of driving experience with this vehicle.
5. Do not tow or carry cargo during this period.
6. Select an open area that allows room to familiarize yourself with vehicle operation and handling.
7. The driver and all passengers must wear helmet, eye protection, gloves, long-sleeve shirt, long pants, over-the-ankle boots and seat belt at all times.
8. Sit in the driver's seat and fasten the seat belt.
9. Make sure all passengers secure their seat belts.
10. Make sure all cab nets are properly secured.
11. Place the transmission in PARK.
12. Start the engine.

## New Operator Driving Procedures

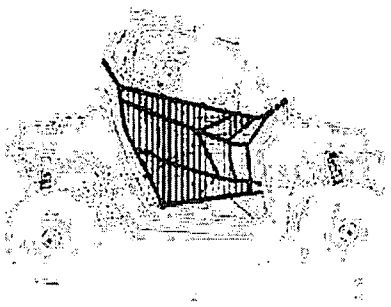
13. Apply the brakes and shift into low gear.
14. Check your surroundings and determine your path of travel.
15. Keeping both hands on the steering wheel, slowly release the brakes and depress the throttle with your right foot to begin driving.
16. Drive slowly at first. On level surfaces, practice starting, stopping, turning, maneuvering, using the throttle and brakes and driving in reverse. Learn how the vehicle handles when making both left and right turns at a slow speed.

**WARNING!** Operating in TURF mode (if equipped) when on sloped, uneven, or loose terrain could cause loss of control and result in serious injury or death. One rear wheel may slip and lose traction or may lift up and grab when it touches the ground again.

17. Increase speed only after mastering all maneuvers at a slow speed.
18. After you become skilled at making turns and begin to operate at faster speeds, follow these precautions:
    - Avoid sharp turns.
    - Never turn while applying heavy throttle.
    - Never make abrupt steering maneuvers.
    - Operate at speeds appropriate for your skills, the conditions and the terrain.
    - DO NOT do power slides, "donuts", jumps or other driving stunts.

# OPERATION

## Driving with a Passenger



1. Complete the New Operator Driving Procedures outlined on pages 52-53.
2. Perform the pre-ride inspection. See page 48.
3. Do not carry more than one passenger in a 2-seat vehicle. Additional passengers can affect the operator's ability to steer and operate the controls.
4. Make sure the passenger is at least 12 years of age. All riders must be able to sit with backs against the seat, both feet flat on the floor and both hands on the steering wheel (if driving) or on a passenger hand hold.
5. The driver and all passengers must wear helmet, eye protection, gloves, long-sleeve shirt, long pants, over-the-ankle boots and seat belt at all times. See page 8.
6. Make sure all passengers secure their seat belts.
7. Make sure all cab nets are properly secured.
8. Allow a passenger to ride only in the passenger seat.
9. Slow down. Always travel at a speed appropriate for your skills, your passenger's skills and operating conditions. Avoid unexpected or aggressive maneuvers that could cause discomfort or injury to a passenger.
10. Vehicle handling may change with a passenger and/or cargo on board. Allow more time and distance for braking.
11. Always follow all operating guidelines as outlined on safety labels and in this manual.

## Driving on Slippery Surfaces

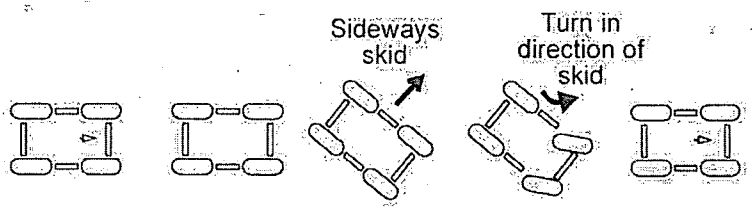
When driving on slippery surfaces such as wet trails, loose gravel, or ice, be alert for the possibility of skidding and sliding.

Follow these precautions when encountering slippery conditions:

1. Slow down before entering slippery areas.
2. Maintain a high level of alertness, reading the trail and avoiding quick, sharp turns, which can cause skids.
3. Engage all-wheel drive before wheels begin to lose traction.

NOTICE: Severe damage to the drive train may occur if the AWD is engaged while the wheels are spinning. Always allow the wheels to stop spinning before engaging AWD.

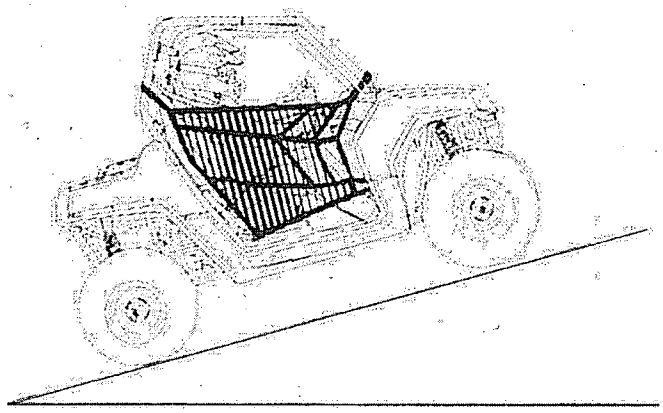
4. Correct a skid by turning the steering wheel in the direction of the skid. *Never apply the brakes during a skid.*



# OPERATION
## Driving Uphill

Whenever traveling uphill, follow these precautions:

1. Always check the terrain carefully before ascending any hill. Never drive on hills with excessively slippery or loose surfaces.
2. Never operate in TURF mode (if equipped) while operating on a hill or other irregular terrain. Always move the AWD switch to AWD before ascending or descending a hill. See page 38.
3. Avoid excessively steep hills. If ascending a steeper grade is unavoidable, engage all-wheel drive before ascending.
4. Drive straight uphill.
5. Proceed at a steady rate of speed and throttle opening. Never open the throttle suddenly.
6. Avoid unnecessary changes in speed or direction.
7. Never go over the crest of a hill at high speed. An obstacle, a sharp drop, or another vehicle or person could be on the other side of the hill.
8. If the vehicle stalls while climbing a hill, apply the brakes. Place the transmission in reverse and slowly allow the vehicle to roll straight downhill while applying light brake pressure to control speed.



## Driving on a Sidehill (Sidehilling)

Driving on a sidehill is not recommended. Improper procedure could cause loss of control or rollover. Avoid crossing the side of any hill unless absolutely necessary.

If crossing a hill is *unavoidable*, follow these precautions:

1. Engage all-wheel drive.
2. Never operate in TURF mode (if equipped) while operating on a hill or other irregular terrain. Always move the AWD switch to AWD before ascending or descending a hill. See page 38.
3. Drive slowly and use extreme caution.
4. If the vehicle begins to overturn, or if it feels as if it may overturn, *immediately* turn downhill.
5. Avoid obstacles and changes in terrain that may lower or raise one side of the vehicle or cause the vehicle to slide.
6. If the vehicle begins to slide downhill, immediately turn downhill to stop the slide, or stop the vehicle and maneuver slowly and carefully until the vehicle can be driven straight downhill.

## Driving Downhill

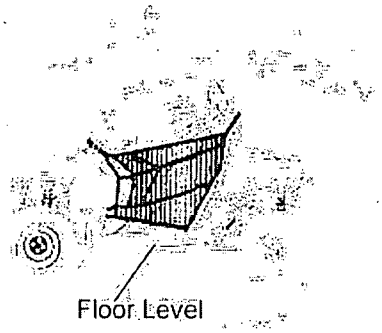
Whenever descending a hill, follow these precautions:

1. Avoid excessively steep hills.
2. Never operate in TURF mode (if equipped) while operating on a hill or other irregular terrain. Always move the AWD switch to AWD before ascending or descending a hill. See page 38.
3. Slow down. Never travel down a hill at high speed.
4. Always check the terrain carefully before descending a hill. Never drive on hills with excessively slippery or loose surfaces.
5. Always descend a hill with the transmission in forward gear. *Never descend a hill with the transmission in neutral.*
6. Avoid traveling down a hill at an angle, which would cause the vehicle to lean sharply to one side. Travel straight downhill.
7. Apply the brakes *lightly* to aid in slowing.

# OPERATION

## Driving Through Water

Your vehicle can operate through water with a maximum recommended depth equal to floor level. Follow these precautions when operating through water:




1. Determine water depth and current before entering water.
2. Choose a crossing where the water level is lowest and where both banks have gradual inclines. Never operate in water that exceeds the maximum recommended depth.

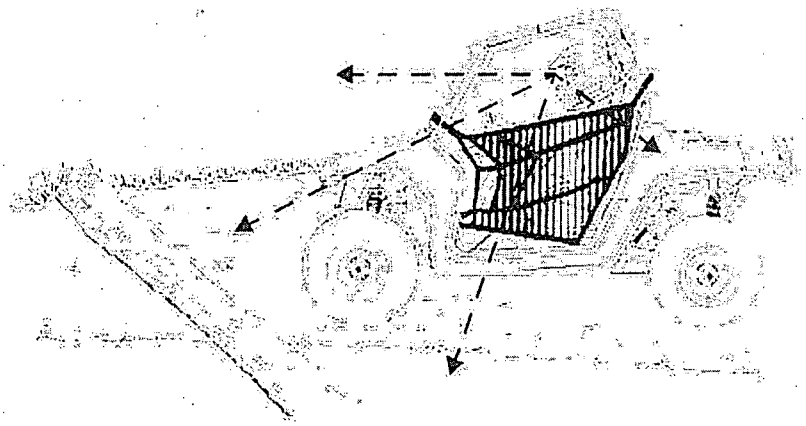
**WARNING!** The large tires on your vehicle may cause the vehicle to float in deep or fast-flowing water, which could result in loss of traction, loss of control, rollover or accident.

3. Wet brakes may have reduced stopping ability. After leaving water, test the brakes. Apply them lightly several times while driving slowly. The friction will help dry out the pads.

**NOTICE:** Major engine damage can result if the vehicle is not thoroughly inspected after operation in water. Perform the services outlined in the maintenance chart. See page 77. Give special attention to engine oil, transmission oil, demand drive fluid, rear gearcase oil (if equipped), and all grease fittings.

If your vehicle becomes immersed or is operated in water that exceeds the floor level, take it to your POLARIS dealer for service *before starting the engine.* If it's impossible to bring the vehicle to your dealer before starting the engine, perform the service outlined on page 113, and take the vehicle to your dealer at the first opportunity.

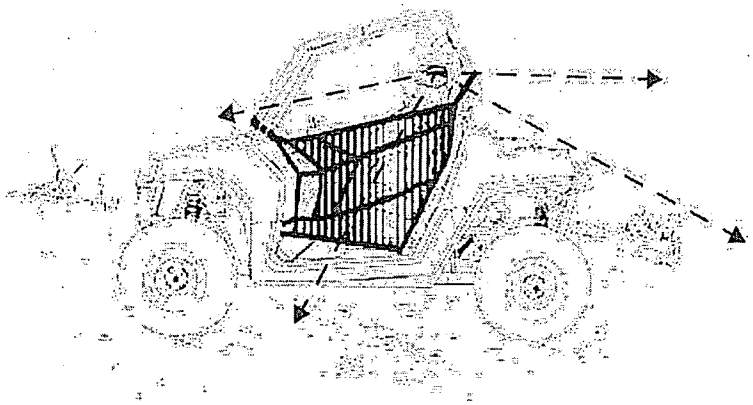
## Driving Over Obstacles



Follow these precautions when operating over obstacles:

1. Always check for obstacles before operating in a new area.
2. Look ahead and learn to read the terrain. Be constantly alert for hazards such as logs, rocks and low hanging branches.
3. Travel slowly and use extra caution when operating on unfamiliar terrain. Not all obstacles are immediately visible.
4. Avoid operating over large obstacles such as large rocks and fallen trees. If unavoidable, use extreme caution and operate slowly.
5. Always have a passenger dismount and move away from the vehicle before operating over an obstacle that could cause a rollover.

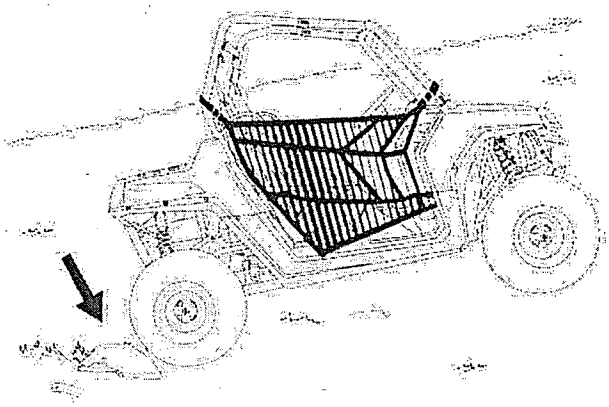
# OPERATION
## Driving in Reverse



Follow these precautions when operating in reverse:

1. Always check for obstacles or people behind the vehicle.
2. Apply the throttle *lightly*. Never open the throttle suddenly.
3. Back slowly.
4. Apply the brakes *lightly* for stopping.
5. Avoid making sharp turns.

## Parking on an Incline



A rolling vehicle can result in serious injury. Avoid parking on an incline. If parking on an incline is *unavoidable*, follow these precautions:

1. Place the transmission in PARK.
2. Turn the engine off.
3. Block the rear wheels on the downhill side, or park the vehicle in a sidehill position instead.

# OPERATION
## Hauling Cargo

**⚠WARNING**

Overloading the vehicle or carrying or towing cargo improperly can alter vehicle handling and may cause loss of control or brake instability. Always follow these precautions when hauling cargo:

Never exceed the stated load capacity for this vehicle.

REDUCE SPEED AND ALLOW GREATER DISTANCES FOR BRAKING WHEN HAULING CARGO.

NEVER EXCEED THE MAXIMUM WEIGHT CAPACITY of the vehicle. When determining the weight you are adding to the vehicle, include the weight of the operator, passenger, accessories, loads in the rack or box and the load on the trailer tongue. The combined weight of these items must not exceed the maximum weight capacity.

Always load the cargo box with the load as far forward and as low as possible.

When operating over rough or hilly terrain, reduce speed and cargo to maintain stable driving conditions.

Always operate the vehicle with extreme care when hauling or towing loads. Slow down and drive in the lowest gear available.

SECURE ALL LOADS BEFORE OPERATING. Unsecured loads can create unstable operating conditions, which could result in loss of control of the vehicle.

OPERATE ONLY WITH STABLE AND SAFELY ARRANGED LOADS. When handling off-centered loads that cannot be centered, securely fasten the load and operate with extra caution. Always attach the tow load to the hitch point designated for your vehicle.

HEAVY LOADS CAN CAUSE BRAKING AND CONTROL PROBLEMS. Use extreme caution when applying brakes with a loaded vehicle. Avoid terrain or situations that may require backing downhill.

USE EXTREME CAUTION when operating with loads that extend over the rack sides. Stability and maneuverability may be adversely affected, causing vehicle rollover.

DO NOT TRAVEL FASTER THAN THE RECOMMENDED SPEEDS. Vehicle should never exceed 10 MPH (16 km/h) while towing a load on a level grass surface. Vehicle speed should never exceed 5 MPH (8 km/h) when towing loads in rough terrain, while cornering, or while ascending or descending a hill.

Carrying a passenger in the cargo box could result in a fall from the vehicle or contact with moving components. Never allow a passenger to ride in the cargo box. A passenger must always be seated in the passenger seat with seat belt secured.

## Hauling Cargo

Your POLARIS vehicle has been designed to carry or tow specific capacities. Reduce speed and allow a greater distance for braking when carrying cargo.

Loads should be centered and carried as low as possible in the box. For stability on rough or hilly terrain, reduce both speed and cargo. Exercise caution if the cargo load extends over the side of the box.

Always read and understand the load distribution warnings listed on warning labels and in this manual. Never exceed the maximum capacities specified for your vehicle. See page 126.

### Belt Life

To extend belt life, use low gear when hauling or towing heavy cargo.

# OPERATION
## Towing Loads

**⚠WARNING**

Towing improperly can alter vehicle handling and may cause loss of control or brake instability.

Always follow these precautions when towing:

1. Never load more than 150 lbs. (68.1 kg) tongue weight on the towing bracket.
2. When towing a disabled RZR vehicle, place the disabled vehicle's transmission in neutral. Do not operate the vehicle faster than 10 MPH (16 km/h) when towing.
3. Towing a trailer increases braking distance. Do not operate the vehicle faster than 10 MPH (16 km/h) when towing.
4. Do not tow more than the recommended weight for the vehicle.
5. Attach a trailer to the trailer hitch bracket only. Do not attach a trailer to any other location, which could result in loss of control of the vehicle.
6. The total load (operator, passenger, accessories, cargo and weight on hitch) must not exceed the maximum weight capacity of the vehicle.

| Total Towed Load Weight (Level Ground) | Total Towed Load Weight (15° grade) | Total Hitch Vertical Weight | Maximum Towing Speed |
|---|---|---|---|
| 1500 lbs. (681 kg) | 850 lbs. (386 kg) | 150 lbs. (68.1 kg) | 10 MPH (16 km/h) |



ROA 626

These safety warnings and instructions apply if your vehicle came equipped with a winch or if you choose to add an accessory winch to your vehicle.

**⚠WARNING**

Improper winch use can result in SEVERE INJURY or DEATH. Always follow all winch instructions and warnings in this manual.

Your winch may have a cable made of either wire rope or specially designed synthetic rope. The term "winch cable" will be used for either unless noted otherwise.

## Winch Safety Precautions

1. Read all sections of this manual.
2. Never use alcohol or drugs before or while operating the winch.
3. Never allow children under 16 years of age to operate the winch.
4. Always wear eye protection and heavy gloves when operating the winch.
5. Always keep body, hair, clothing and jewelry clear of the winch cable, fairlead and hook when operating winch.
6. Never attempt to "jerk" a load attached to the winch with a moving vehicle. See the *Shock Loading* section on page 74.
7. Always keep the area around the vehicle, winch, winch cable and load clear of people (especially children) and distractions while operating the winch.
8. Always turn the vehicle ignition power OFF when it and the winch are not being used.
9. Always be sure that at least five (5) full turns of winch cable are wrapped around the winch drum at all times. The friction provided by this wrapped cable allows the drum to pull on the winch cable and move the load.

# WINCH GUIDE

## Winch Safety Precautions

10. Always apply your vehicle's park brake and/or park mechanism to hold the vehicle in place during winching. Use wheel chocks if needed.
11. Always align the vehicle and winch with the load directly in front of the vehicle as much as possible. Avoid winching with the winch cable at an angle to the winching vehicle's centerline whenever possible.
12. If winching at an angle is unavoidable, follow these precautions:
    A. Look at the winch drum occasionally. Never let the winch cable "stack" or accumulate at one end of the winch drum. Too much winch cable at one end of the winch drum can damage the winch and the winch cable.
    B. If stacking occurs, stop winching. Follow step 15 on page 72 to feed and rewind the cable evenly before continuing the winch operation.
13. Never winch up or down at sharp angles. This can destabilize the winching vehicle and possibly cause it to move without warning.
14. Never attempt to winch loads that weigh more than the winch's rated capacity.
15. The winch motor may become hot during winch use. If you winch for more than 45 seconds, or if the winch stalls during operation, stop winching and permit the winch to cool down for 10 minutes before using it again.
16. Never touch, push, pull or straddle the winch cable while winching a load.
17. Never let the winch cable run through your hands, even if wearing heavy gloves.

## Winch Safety Precautions

18. Never release the clutch on the winch when the winch cable is under load.
19. Never use the winch for lifting or transporting people.
20. Never use the winch to hoist or suspend a vertical load.
21. Never immerse or submerse your winch in water. Take your winch to your dealer for service if this occurs.
22. Always inspect your winch and winch cable before each use.
23. Never winch the hook fully into the winch. This can cause damage to winch components.
24. Unplug the remote control from the vehicle when the winch is not in use to prevent inadvertent activation and use by unauthorized persons.
25. Never grease or oil the winch cable. This will cause the winch cable to collect debris that will shorten the life of the cable.

# WINCH GUIDE

## Winch Operation

Read the *Winch Safety Precautions* in the preceding pages before using your winch.

Tip: Consider practicing the operation and use of your winch before you actually need to use it in the field.

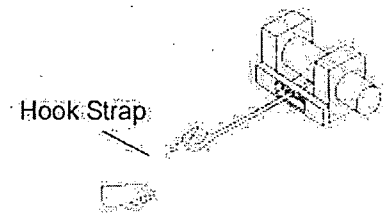
**⚠WARNING**

Improper winch use can result in SEVERE INJURY or DEATH. Always follow all winch instructions and warnings in this manual.

Each winching situation is unique.

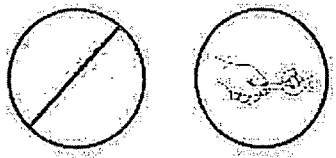
- Take your time to think through the winching you are about to do.
- Proceed slowly and deliberately.
- Never hurry or rush during winching.
- Always pay attention to your surroundings.
- You may need to change your winching strategy if it is not working.
- Always remember that your winch is very powerful.
- There are simply some situations that you and your winch will not be able to deal with. Do not be afraid to ask others to help when this happens.

1. Always inspect the vehicle, winch, winch cable and winch controls for any signs of damage or parts in need of repair or replacement before each use. *Pay particular attention to the first 3 feet (1 meter) of winch cable if the winch is being used (or has been used) for lifting an accessory plow assembly.* Promptly replace any worn or damaged cable.
2. Never operate a winch or a vehicle in need of repair or service.
3. Always apply your vehicle's park brake and/or park mechanism to hold the vehicle in place during winching. Use wheel chocks if needed.



## Winch Operation

4. Always use the hook strap when handling the hook.




**WARNING!** Never put your fingers into the hook. This could lead to SEVERE INJURY.

A. Attach the hook itself onto the load or use a tow strap or chain to secure the load to the winch cable.

**Tip:** A "tow strap" is NOT intended to stretch. A "recovery strap" is designed to stretch.

**WARNING!** Never use a recovery strap when winching due to the excessive energy that can be released if the winch cable breaks. This can result in SEVERE INJURY or DEATH. See the *Shock Loading* section on page 74.

B. Never hook the winch cable back onto itself. This will damage the winch cable and may result in winch cable failure.

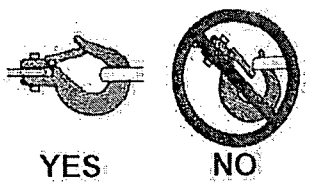
**WARNING!** Replace the winch cable at the first sign of damage to prevent SEVERE INJURY or DEATH in the event of failure. For your safety, always replace POLARIS winch parts (including the cable) with genuine POLARIS replacement parts available at your authorized POLARIS dealer.

C. If possible, keep the winch cable aligned with the centerline of the winching vehicle. This will help the spooling of the winch cable and reduce the load on the fairlead.

D. If freeing a stuck vehicle by attaching to a tree, use an item such as a tow strap to avoid damaging the tree during winch operation. Sharp cables and chains can damage and even kill trees. Please remember to TreadLightly® (treadlightly.org).

E. Before operating the winch, be sure that the safety latch on the winch cable hook is fully seated when the load is attached.

F. Never operate your winch with a damaged hook or latch. Always replace damaged parts before using the winch.



# WINCH GUIDE

## Winch Operation

5. Never remove the hook strap from the hook.
6. Release the winch clutch and pull out the winch cable.
7. Pulling out as much cable as possible maximizes the winch's pulling capacity. Always be sure that at least five (5) full turns of winch cable are wrapped around the winch drum at all times. The friction provided by this wrapped cable allows the drum to pull on the winch cable and move the load.
8. Read and adhere to the following information for winch damping to ensure safe winch use.
   A. In order to absorb energy that could be released by a winch cable failure, always place a "damper" on the winch cable. A damper can be a heavy jacket, tarp, or other soft, dense object. A damper can absorb much of the energy released if a winch cable breaks when winching. Even a tree limb can help as a damper if no other items are available to you.
   B. Lay the damper on top of the mid-point of the winch cable length that is spooled out.
   C. On a long pull, it may be necessary to stop winching so that the damper can be repositioned to the new mid-point of the winch cable. Always release the tension on the winch cable before repositioning the damper.
   D. Avoid being directly in line with the winch cable whenever possible. Also, never permit others to stand near or in line with the winch cable during winch operation.
9. Never hook the winch cable back onto itself. This will damage the winch cable and may result in winch cable failure.
10. Never use straps, chains or other rigging items that are damaged or worn.

## Winch Operation

11. The ONLY time a winch-equipped vehicle should be moving when using the winch is when that vehicle itself is stuck. The winch-equipped vehicle should NEVER be in motion to "shock" load the winch cable in an attempt to move a second stuck vehicle. See the *Shock Loading* section on page 74. For your safety, always follow these guidelines when winching a vehicle free:
    A. Release the winch clutch and spool out the necessary length of winch cable.
    B. Align the winch cable as close as possible to the winching vehicle's centerline.
    C. Attach the winch cable hook to the anchor point or the stuck vehicle's frame following instructions in this manual.
    D. Re-engage the clutch on the winch.
    E. Slowly winch in the slack in the winch cable.
    F. Select the proper vehicle gear to propel the stuck vehicle in the direction of winching.
    G. Shift to the lowest gear available on the stuck vehicle.
    H. Slowly and carefully apply vehicle throttle and winch together to free the vehicle.
    I. Stop winching as soon as the stuck vehicle is able to propel itself without the help of the winch.
    J. Detach the winch cable hook.
    K. Rewind the winch cable evenly back onto the winch drum following the instructions in this manual.
12. Never attempt to winch another stuck vehicle by attaching the winch cable to a suspension component, brush guard, bumper or cargo rack. Vehicle damage may result. Instead, attach the winch to a strong portion of the vehicle frame or hitch.
13. Extensive winching will run down the battery on the winching vehicle. Let the winching vehicle's engine run while operating the winch to prevent the battery from running low if winching for long periods.

# WINCH GUIDE

## Winch Operation

14. The winch motor may become hot during winch use. If you winch for more than 45 seconds, or if the winch stalls during operation, stop winching and permit the winch to cool down for 10 minutes before using it again.

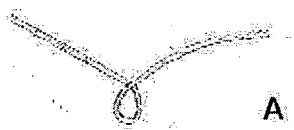
15. After winching is complete, especially if winching at an angle, it may be necessary to re-distribute the winch cable across the winch drum. You will need an assistant to perform this task.
    A. Release the clutch on the winch.
    B. Feed out the winch cable that is unevenly bunched up in one area.
    C. Re-engage the winch clutch.
    D. Have an assistant pull the winch cable tightly with about 100 lbs. (45 kg) of tension using the hook strap.
    E. Slowly winch the cable in while your assistant moves the end of the winch cable back and forth horizontally to evenly distribute the winch cable on the drum.
    F. Doing this reduces the chances of the winch cable "wedging" itself between lower layers of winch cable.

## Winch Cable Care

For your safety, always replace POLARIS winch parts (including the cable) with genuine POLARIS replacement parts available at your authorized POLARIS dealer.

**WARNING!** Use of worn or damaged cable could lead to sudden failure and SEVERE INJURY.

1. Always inspect your winch before each use. Inspect for worn or loose parts including mounting hardware. Never use the winch if any part needs repair or replacement.
2. Always inspect your winch cable before each use. Inspect for worn or kinked winch cable.
   A. A kinked winch cable made of wire rope is shown at right. Even after being "straightened out," this cable has already been permanently and severely damaged. Promptly discontinue use of a winch cable in this condition.


A

   B. A kinked winch cable made of wire rope that has been "straightened out" is shown at right. Even though it may look usable, the cable has been permanently and severely damaged. It can no longer transmit the load that it could prior to kinking. Promptly discontinue use of a winch cable in this condition.

B

   C. A winch cable made of synthetic rope should be inspected for signs of fraying. Replace the cable if fraying is observed (shown at right). Promptly discontinue use of a winch cable in this condition.

C

   D. Also replace the winch cable if there are fused or melted fibers. Such an area of the synthetic rope will be stiff and appear smooth or glazed. Promptly discontinue use of a winch cable in this condition.

# WINCH GUIDE

## Shock Loading

WARNING! Your winch cable is very strong but it is NOT designed for dynamic, or "shock" loading. Shock loading may tension a winch cable beyond its strength and cause the cable to break. The end of a broken winch cable under such high loading can cause SEVERE INJURY or DEATH to you and other bystanders.

*Winch cables are designed to NOT absorb energy. This is true of both wire-rope and synthetic-rope winch cables.*

1. Never attempt to "jerk" a load with the winch. For example, never take up slack in the winch cable by moving the winching vehicle in an attempt to move an object. This is a dangerous practice. It generates high winch cable loads that may exceed the strength of the cable. Even a slowly moving vehicle can create large shock loads in a winch cable.

WARNING! SEVERE INJURY or DEATH can result from a broken winch cable.

2. Never quickly turn the winch ON and OFF repeatedly ("jogging"). This puts extra load on the winch, winch cable, and generates excessive heat from the motor. This is a form of shock loading.
3. Never tow a vehicle or other object with your winch. Towing an object with a winch produces shock loading of the cable even when towing at slow speeds. Towing from a winch also positions the towing force high on the vehicle. This can cause instability of the vehicle and possibly lead to an accident.
4. Never use recovery straps with your winch. Recovery straps are designed to stretch and can store energy. This stored energy in the recovery strap is released if a winch cable fails making the event even more hazardous. Similarly, never use elastic "bungie" cords for winching.
5. Never use the winch to tie down a vehicle to a trailer or other transportation vehicle. This type of use also causes shock loading that can cause damage to the winch, winch cable, or vehicles used.

**Your winch cable is designed and tested to withstand the loads produced by the winch motor when operated from a stationary vehicle. Always remember that the winch and winch cable are NOT designed for shock loading.**

## Winch Maintenance and Service Safety

**WARNING!** Improper or lack of winch maintenance and service could lead to SEVERE INJURY or DEATH. Always follow all winch instructions and warnings in this manual.

1. Always inspect your winch before each use. Inspect for worn or kinked winch cable. Also inspect for worn or loose parts including mounting hardware.
2. Permit your winch motor to cool down prior to servicing your winch.
3. Never work on your winch without first disconnecting the battery connections to prevent accidental activation of the winch.
4. For your safety, always replace POLARIS winch parts (including the cable) with genuine POLARIS replacement parts available at your authorized POLARIS dealer.
5. Some winch models use wire rope as the winch cable. Other winches use a specially designed synthetic rope as the winch cable.
6. Never replace a synthetic-rope winch cable with a consumer-grade polymer rope such as can be purchased in a hardware store. Although they may look similar, they are NOT alike. A polymer rope not designed for winch use will stretch and store excessive energy when winching.

**WARNING!** Failure of a stretched rope under winching conditions will release all of the stored energy. This will increase the chances of SEVERE INJURY or DEATH.

# EMISSION CONTROL SYSTEMS

## Noise Emission Control System

Do not modify the engine, intake or exhaust components, as doing so may affect compliance with U.S.A. EPA noise control requirements (40 CFR 205) and local noise level requirements.

## Operation on Public Lands in the U.S.A.

Your POLARIS vehicle has a spark arrester that was tested and qualified to be in accordance with the USFS standard 5100-1C. Federal law requires that this spark arrester be installed and functional when the vehicle is operated on public lands.

Operation of off-road vehicles on public lands in the U.S.A. is regulated by 43 CFR 420. Violations are subject to monetary penalties. Federal regulations can be viewed online at www.gpoaccess.gov/ecfr/.

## Crankcase Emission Control System

This engine is equipped with a closed crankcase system. Blow-by gases are forced back to the combustion chamber by the intake system. All exhaust gases exit through the exhaust system.

## Exhaust Emission Control System

Exhaust emissions are controlled by engine design. An electronic fuel injection (EFI) system controls fuel delivery. The engine and EFI components are set at the factory for optimal performance and are not adjustable.

The emissions label is located on the inside of the lower left frame tube (below driver's foot area).

## Electromagnetic Interference

This spark ignition system complies with Canadian ICES-002.

This vehicle complies with the EMC requirements of European directives 97/24/EC and 2004/108/EC.

Non-ionizing Radiation: This vehicle emits some electromagnetic energy. People with active or non-active implantable medical devices (such as heart monitoring or controlling devices) should review the limitations of their device and the applicable electromagnetic standards and directives that apply to this vehicle.



ROA 638

## Periodic Maintenance Chart

Careful periodic maintenance will help keep your vehicle in the safest, most reliable condition. Inspection, adjustment and lubrication of important components are explained in the periodic maintenance chart.

Inspect, clean, lubricate, adjust and replace parts as necessary. When inspection reveals the need for replacement parts, use genuine POLARIS parts available from your POLARIS dealer.

Record maintenance and service in the Maintenance Log beginning on page 139.

Service and adjustments are important for proper vehicle operation. If you're not familiar with safe service and adjustment procedures, have a qualified dealer perform these operations.

Vehicles subjected to heavy or severe use patterns must be inspected and serviced more frequently.

### Severe Use Definition

- Frequent immersion in mud, water or sand
- Frequent or prolonged operation in dusty environments
- Racing or race-style high RPM use
- Prolonged low speed, heavy load operation
- Extended idle
- Short trip cold weather operation

Pay special attention to the oil level. A rise in oil level during cold weather can indicate contaminants collecting in the oil sump or crankcase. Change oil immediately if the oil level begins to rise. Monitor the oil level, and if it continues to rise, discontinue use and determine the cause or see your POLARIS dealer.

# MAINTENANCE

## Periodic Maintenance Chart

### Maintenance Chart Key

| Symbol | Description |
|---|---|
| ▶ | Perform these operations more often for vehicles subjected to severe use. |
| E | Emission-related service (failure to conduct this maintenance will not void the emissions warranty but may affect emissions). |
| D | Have an authorized POLARIS dealer perform these services. |

**WARNING!** Improperly performing the procedures marked with a "D" could result in component failure and lead to serious injury or death. Have an authorized POLARIS dealer perform these services.

## Periodic Maintenance Chart

Perform all services at whichever maintenance interval is reached first.

| | Item | Maintenance Interval (whichever comes first) | | | Remarks |
|---|---|---|---|---|---|
| | | Hours | Calendar | Miles (Km) | |
| | Steering | | Pre-Ride | | Inspect and make adjustments as need ed. See Pre-Ride Checklist on page 48. |
| | Front suspension | | | | |
| | Rear suspension | | | | |
| | Tires | | | | |
| | Brake fluid level | | | | |
| | Brake pedal travel | | | | |
| | Brake system | | | | |
| | Wheels/fasteners | | | | |
| | Frame fasteners | | | | |
| | Engine oil level | | | | |
| | Intake pre-filters | | | | |
| | Coolant | - | Daily | - | Check level |
| ▶ | Power steering unit (if equipped) | - | Daily | - | Inspect daily; clean often |
| | Headlamp/tail lamp | - | Daily | - | Check operation; apply dielectric grease if replacing |
| ▶ E | Air filter, main element | - | Weekly | - | Inspect; replace as needed |
| ▶ D | Brake pad wear | 10 H | Monthly | 100 (160) | Inspect periodically |
| ▶ E | Engine breather | 25 H | Monthly | 150 (250) | Inspect; replace if necessary |
| | Fuel System | 25 H | Monthly | 150 (250) | Inspect; cycle key to pressurize fuel pump; check lines and fittings for leaks and abrasion |
| | Battery | 25 H | Monthly | 250 (400) | Check terminals; clean; test |
| ▶ | Engine oil change | 25 H | 1 M | - | Break-in oil and filter change |
| ▶ | Demand drive fluid | 25 H | 1 M | - | Break-in oil level check |
| ▶ | Transmission oil (main gearcase) | 25 H | 1 M | - | Break-in oil level check |

▶ Perform these procedures more often for vehicles subjected to severe use.
E Emission-Related Service
D Have an authorized POLARIS dealer perform these services.

# MAINTENANCE

## Periodic Maintenance Chart

| | Item | Maintenance Interval (whichever comes first) | | | Remarks |
|---|---|---|---|---|---|
| | | Hours | Calendar | Miles (Km) | |
| ▶ E | Throttle cable | 50 H | 6 M | 300 (500) | Inspect; adjust; lubricate; replace if necessary |
| E | Throttle body air intake ducts/flange | 50 H | 6 M | 300 (500) | Inspect duct for proper sealing/air leaks |
| ▶ | General lubrication | 50 H | 3 M | 500 (800) | Lubricate all fittings, pivots, cables, etc. |
| ▶ | Oil lines, fasteners (if equipped) | 50 H | 6 M | 500 (800) | Inspect for leaks and loose fittings |
| | Shift Linkage | 50 H | 6 M | 500 (800) | Inspect, lubricate, adjust |
| D | Steering | 50 H | 6 M | 500 (800) | Lubricate |
| ▶ | Front Suspension | 50 H | 6 M | 500 (800) | Lubricate |
| ▶ | Rear Suspension | 50 H | 6 M | 500 (800) | Lubricate |
| | Cooling system | 50 H | 6 M | 500 (800) | Inspect coolant strength seasonally; pressure test system yearly |
| ▶ | Engine oil change | 100 H | 6 M | 1000 (1600) | Change the oil and filter |
| D E | Fuel system | 100 H | 12 M | 600 (1000) | Cycle key to pressurize fuel pump; check for leaks at fill cap, fuel lines/rail and fuel pump; replace lines every two years |
| ▶ E | Spark plug | 100 H | 12 M | 600 (1000) | Inspect; replace as needed |
| ▶ | Demand drive fluid | 100 H | 12 M | - | Change fluid |
| ▶ | Transmission oil (main gearcase) | 100 H | 12 M | - | Change fluid |

▶ Perform these procedures more often for vehicles subjected to severe use.
E Emission-Related Service
D Have an authorized POLARIS dealer perform these services.

## Periodic Maintenance Chart

| | Item | Maintenance Interval (whichever comes first) | | | Remarks |
|---|---|---|---|---|---|
| | | Hours | Calendar | Miles (Km) | |
| ▶ | Radiator | 100 H | 12 M | 1000 (1600) | Inspect; clean external surfaces |
| ▶ | Cooling Hoses | 100 H | 12 M | 1000 (1600) | Inspect for leaks |
| ▶ | Engine mounts | 100 H | 12 M | 1000 (1600) | Inspect |
| | Exhaust muffler/ pipe | 100 H | 12 M | 1000 (1600) | Inspect |
| ▶ | Wiring | 100 H | 12 M | 1000 (1600) | Inspect for wear, routing, security; apply dielectric grease to connectors subjected to water, mud, etc. |
| D | Clutches (drive and driven) | 100 H | 12 M | 1000 (1600) | Inspect; clean; replace worn parts |
| | Drive belt | 100 H | 12 M | 1000 (1600) | Inspect; replace as needed |
| D | Front wheel bearings | 100 H | 12 M | 1000 (1600) | Inspect; replace as needed |
| D | Brake fluid | 200 H | 24 M | 2000 (3200) | Change every two years |
| | Spark arrester | 300 H | 36 M | 3000 (4800) | Clean out |
| ▶ | Coolant | - | 60 M | - | Replace coolant |
| ▶ E | Valve clearance | 500 H | - | 5000 (8000) | Inspect; adjust as needed |
| D | Toe adjustment | - | | | Inspect periodically; adjust when parts are replaced |
| | Headlight aim | - | | | Adjust as needed |

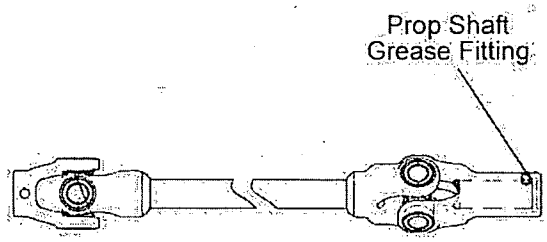
▶ Perform these procedures more often for vehicles subjected to severe use.
E Emission-Related Service
D Have an authorized POLARIS dealer perform these services.

# MAINTENANCE

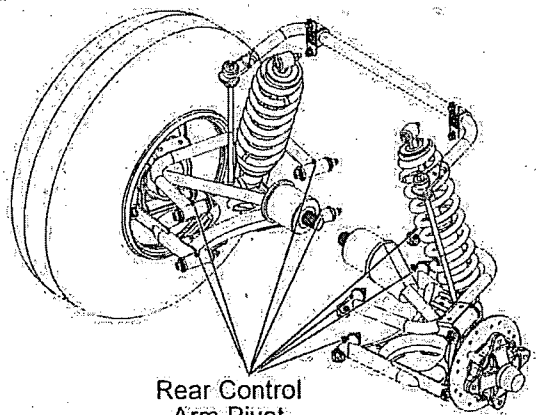
## Lubrication Recommendations

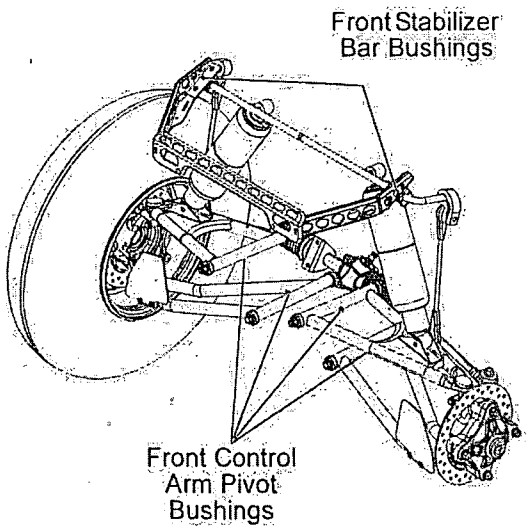
Check and lubricate all components at the intervals outlined in the Periodic Maintenance Chart beginning on page 77, or more often under severe use, such as wet or dusty conditions. Items not listed in the chart should be lubricated at the general lubrication interval.

| Item | Lube | Method |
|---|---|---|
| Engine Oil | PS-4 5W-50 4-Cycle Oil | Add to proper level on dipstick. See page 85. |
| Brake Fluid | DOT 4 Brake Fluid | Maintain level between fill lines. See page 106. |
| Transmission Oil (Main Gearcase) | AGL Gearcase Lubricant & Transmission Fluid | See page 89. |
| Demand Drive Fluid (Front Gearcase) | Demand Drive Fluid | See page 88. |
| Prop Shaft | U-Joint Grease | Locate fittings and grease. |
| Control Arm Pivot Bushings, Front/Rear | All Season Grease or grease conforming to NLGI No. 2 | Locate fittings and grease. |
| Stabilizer Bar Bushings | All Season Grease or grease conforming to NLGI No. 2 | Locate fittings and grease. |



## Lubrication Recommendations



# MAINTENANCE

## Engine Oil

### Oil Recommendations

POLARIS recommends the use of POLARIS PS-4 Full Synthetic 5W-50 4-cycle oil for this engine.

**WARNING!** Vehicle operation with insufficient, deteriorated, or contaminated engine oil will cause accelerated wear and may result in engine seizure, accident, and injury. Always perform the maintenance procedures as outlined in the Periodic Maintenance Chart.

Oil may need to be changed more frequently if POLARIS PS-4 engine oil is not used. Follow the manufacturer's recommendations for ambient temperature operation. See page 128 for the part numbers of POLARIS products.

**NOTICE:** Mixing brands or using a non-recommended oil may cause serious engine damage. Always use the recommended oil. Never substitute or mix oil brands.

## Engine Oil

Always check and change the oil at the intervals outlined in the Periodic Maintenance Chart beginning on page 77. Always use the recommended engine oil.

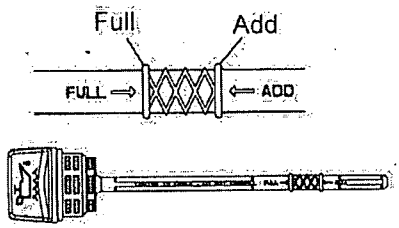
NOTICE: Allowing dirt or debris to enter the engine can result in serious engine damage. Always clean away all dirt and debris from the dipstick area before removing the dipstick.

### Oil Check

The oil dipstick and fill tube is located on the engine, behind the passenger seat. Access the dipstick through the right rear wheel well.

Dipstick

1. Position the vehicle on a level surface.
2. Place the transmission in PARK.
3. Always clean away all dirt and debris from the dipstick area before removing the dipstick. Remove the dipstick. Wipe it dry with a clean cloth.
4. Reinstall and tighten the dipstick.
5. Remove the dipstick and check the oil level.
6. Add the recommended fluid as needed. Maintain the oil level in the safe range between the FULL and ADD marks. Do not overfill.
7. Reinstall and tighten the dipstick.



# MAINTENANCE

## Engine Oil

### Oil and Filter Change

Always check and change the oil at the intervals outlined in the Periodic Maintenance Chart beginning on page 77. Always change the oil filter whenever changing oil.

The engine drain plug is located on the bottom of the crankcase.

Drain Plug Access

1. Position the vehicle on a level surface. Place the transmission in PARK. Apply the brakes.
2. Start the engine. Allow it to idle for two to three minutes. Stop the engine.
3. Clean the area around the drain plug.

CAUTION! Hot oil can cause burns to skin. Do not allow hot oil to contact skin.

4. Place a drain pan beneath engine crankcase and remove the drain plug.
5. Allow the oil to drain completely.
6. Reinstall the sealing washer on the drain plug.

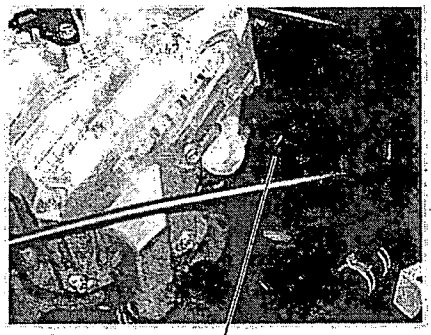
Tip: The sealing surfaces on drain plug and crankcase should be clean and free of burrs, nicks or scratches.

7. Reinstall the drain plug. Torque to 12 ft. lbs. (16 Nm).

## Engine Oil

### Oil and Filter Change

8. Using a cap-style oil filter wrench, turn the filter counter-clockwise to remove it.
9. Using a clean dry cloth, clean the filter sealing surface on the crankcase. Make sure the old filter o-ring is completely removed.
10. Lubricate the o-ring on the new filter with a film of fresh engine oil. Check to make sure the o-ring is in good condition.



Oil Filter

11. Install the new filter and turn by hand until the filter gasket contacts the sealing surface, then turn and additional 1/2 turn.
12. Always clean away all dirt and debris from the dipstick area before removing the dipstick. Remove the dipstick and fill the sump with two quarts (1.9 l) of recommended oil.
13. Reinstall and tighten the dipstick.
14. Make sure the transmission is in PARK. Apply the brakes.
15. Start the engine. Allow it to idle for one to two minutes.
16. Stop the engine. Inspect for leaks.
17. Re-check the oil level on the dipstick and add oil as necessary to bring the level to the upper mark on the dipstick.
18. Dispose of used filter and oil properly.

# MAINTENANCE

## Gearcases

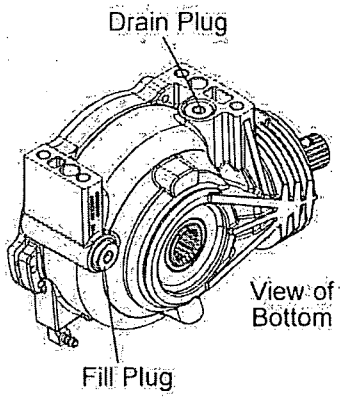
### Demand Drive Unit (Front Gearcase)

Always check and change the fluid at the intervals outlined in the Periodic Maintenance Chart beginning on page 77. Refer to the Gearcase Specifications Chart on page 90 for recommended lubricants, capacities and torque specifications.

#### Fluid Check

The fill plug is located on the bottom right side of the demand drive unit. Maintain the fluid level even with the bottom thread of the fill plug hole.

1. Position the vehicle on a level surface.
2. Remove the fill plug. Check the fluid level.
3. Add the recommended fluid to the bottom thread of the fill plug hole.
4. Reinstall the fill plug. Torque to specification.




#### Fluid Change

The drain plug is located on the bottom of the gearcase.

1. Remove the fill plug.
2. Place a drain pan under the drain plug.
3. Remove the drain plug. Allow the fluid to drain completely.
4. Clean the drain plug. If the o-ring is damaged, install a new o-ring.
5. Reinstall the drain plug. Torque to specification.
6. Add the recommended fluid to the bottom thread of the fill plug hole.
7. Reinstall the fill plug. Torque to specification.
8. Check for leaks. Discard used fluid properly.

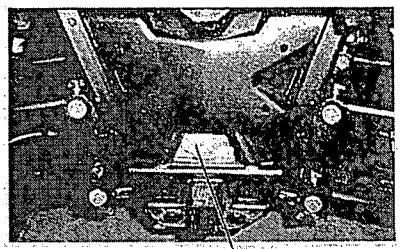
# Gearcases

## Transmission (Main Gearcase)

Always check and change the fluid at the intervals outlined in the Periodic Maintenance Chart beginning on page 77. Refer to the Gearcase Specifications Chart on page 90 for recommended lubricants, capacities and torque specifications.

### Fluid Check

The fill plug is located on the rear of the gearcase. Maintain the fluid level at the bottom of the fill plug hole.


Fill Plug

1. Position the vehicle on a level surface.
2. Remove the fill plug.
3. Check the fluid level.
4. Add the recommended fluid to the bottom of the fill plug hole. Do not overfill.
5. Reinstall the fill plug. Torque to specification.

### Fluid Change

The drain plug is located on the bottom of the gearcase. Access the drain plug through the drain hole in the skid plate.

1. Remove the fill plug.
2. Place a drain pan under the drain plug.
3. Remove the drain plug. Allow the fluid to drain completely.
4. Clean the drain plug.
5. Reinstall the drain plug. Torque to specification.
6. Add the recommended fluid to the bottom of the fill plug hole. Do not overfill.
7. Reinstall the fill plug. Torque to specification.
8. Check for leaks. Discard used fluid properly.

# MAINTENANCE

## Gearcases

### Gearcase Specification Chart

Use of other fluids may result in improper operation of components. See page 128 for the part numbers of POLARIS products.

| Gearcase | Lubricant | Capacity | Fill Plug Torque | Drain Plug/ Level Check Plug Torque |
|---|---|---|---|---|
| Transmission (Main Gearcase) | AGL Gearcase Lubricant & Transmission Fluid | Standard Models 44 oz. (1300 ml) LE/INTL Models 41 oz. (1200 ml) | 10-14 ft. lbs. (14-19 Nm) | 10-14 ft. lbs. (14-19 Nm) |
| Demand Drive Unit (Front Gearcase) | Demand Drive Fluid | 6.75 oz. (200 ml) | 8-10 ft. lbs. (11-13.6 Nm) | 11 ft. lbs. (15 Nm) |

## Spark Plug

### Spark Plug Gap/Torque

| Electrode Gap | New Plug Torque | Used Plug Torque |
|---|---|---|
| 0.7-0.8 mm | 7.5 ft. lbs. (10 Nm) | 7.5 ft. lbs. (10 Nm) |

NOTICE: Using non-recommended spark plugs can result in serious engine damage. Always use POLARIS-recommended spark plugs. Refer to the specifications section beginning on page 126.

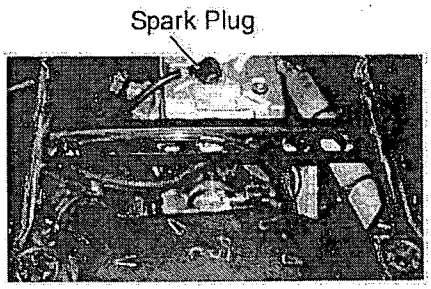
Spark plug condition is indicative of engine operation. The spark plug firing end condition should be read after the engine is warmed up and the vehicle is driven at higher speeds. Immediately check the spark plug for correct color. See page 91.

CAUTION! A hot exhaust system and engine can cause burns. Wear protective gloves when removing a spark plug for inspection.

## Spark Plug

### Spark Plug Removal and Replacement

1. Remove the rear access panel in the cargo box.
2. Remove the spark plug cap.
3. Using the spark plug wrench provided in the tool kit, remove the plug by rotating it counter-clockwise.
4. Reverse the procedure for spark plug installation. Torque to specification. See page 90.




### Spark Plug Condition

#### Normal Plug

The normal insulator tip is gray, tan or light brown. There will be few combustion deposits. The electrodes are not burned or eroded. This indicates the proper type and heat range for the engine and the service.

#### Wet Fouled Plug

The wet fouled insulator tip is black. A damp oil film covers the firing end. There may be a carbon layer over the entire nose. Generally, the electrodes are not worn. General causes of fouling are excessive oil, use of non-recommended injection oil or incorrect throttle body adjustments.

# MAINTENANCE

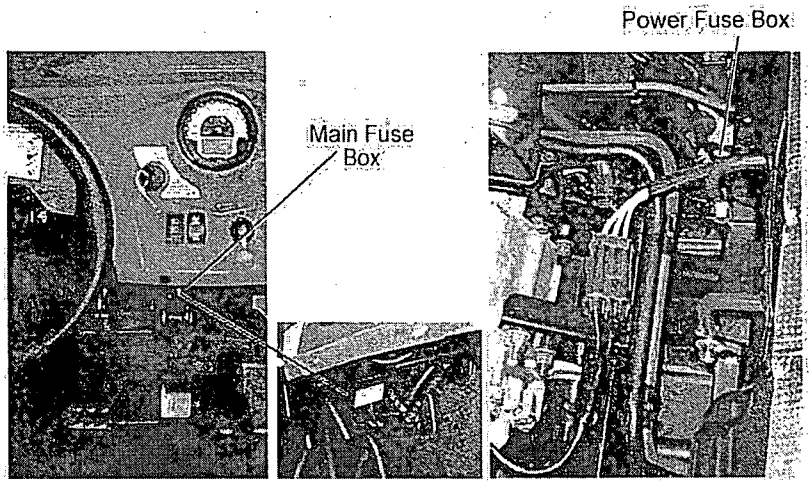
## Fuses

If the engine stops or will not start, if the power steering stops working (if equipped), or if you experience other electrical failures, a fuse may need replacement. Locate and correct any short circuits that may have caused the blown fuse, then replace the fuse.

| Main Fuse | Feature Supported |
|---|---|
| 20A | Lights: Headlights, Taillights |
| 10A | Drive: AWD |
| 20A | Accessory: Winch Switch, 12V Power Receptacle |
| 10A | Fuel Pump |
| 20A | Electronic Engine Control, Starting |
| **Power Fuse** | **Feature Supported** |
| 30A | Engine Control |
| 30A | Lights, Drive, Accessories |
| 30A | Power Steering (if equipped) |

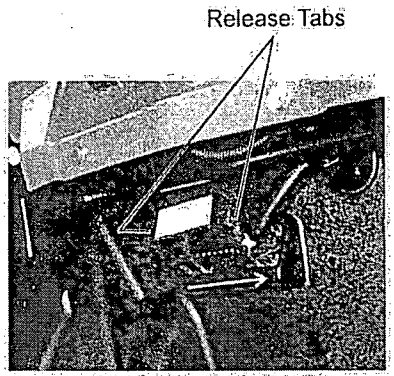
The main fuse box is located under the dash, above the brake and throttle pedals. Spare fuses are provided in the fuse box.

The power fuse box is located under the driver's seat. Remove the engine access panel to access the fuse box.



## Fuses

### Main Fuse Box



Slide right to disengage

1. From the left side of the vehicle, reach in and lift up on the two fuse box tabs.
2. Slide the fuse box slightly toward the right side of the vehicle to disengage it from the mount.
3. Remove the fuse box cover.
4. Remove the suspect fuse from the fuse panel. If the fuse is blown, install a new fuse with the same amperage rating.
5. Reinstall the fuse box cover. Reinstall the fuse box over the mount and slide it toward the left to engage the tabs. Be sure the fuse box is securely mounted.

# MAINTENANCE

## Cooling System

### Operation

The engine coolant level is controlled or maintained by the recovery system. The recovery system components are the overflow bottle, radiator filler neck, radiator pressure cap and connecting hose.

As coolant operating temperature increases, the expanding (heated) excess coolant is forced out of the radiator, past the pressure cap, and into the overflow bottle. As engine coolant temperature decreases, the contracting (cooled) coolant is drawn back up from the tank, past the pressure cap, and into the radiator.

Tip: Some coolant level drop on new vehicles is normal as the system is purging itself of trapped air. Observe coolant levels and maintain as recommended by adding coolant to the overflow bottle.

### Adding or Changing Coolant

POLARIS recommends the use of POLARIS Antifreeze 50/50 Premix. This antifreeze is already premixed and ready to use. Do not dilute with water. See page 128 for the part numbers of POLARIS products.

To ensure that the coolant maintains its ability to protect the engine, we recommend that the system be completely drained every five (5) years and fresh Antifreeze 50/50 Premix added.

Any time the cooling system has been drained for maintenance or repair, replace the coolant with fresh Antifreeze 50/50 Premix.

## Cooling System

### Radiator and Cooling Fan

Always check and clean the screen and radiator fins at the intervals outlined in the Periodic Maintenance Chart beginning on page 77. Do not obstruct or deflect air flow through the radiator by installing unauthorized accessories in front of the radiator or behind the cooling fan. Interference with the radiator air flow can lead to overheating and consequent engine damage.

NOTICE: Washing the vehicle with a high-pressure hose could damage the radiator fins and impair the radiator's effectiveness. Using a high-pressure system is not recommended.

### Radiator Coolant Level

This procedure is required only if the cooling system has been drained for maintenance and/or repair. But if the overflow bottle has run dry, the level in the radiator should also be inspected.

CAUTION! Escaping steam can cause burns. Never remove the pressure cap while the engine is warm or hot. Always allow the engine to cool before removing the pressure cap.

1. Remove the hood. See page 27.
2. Slowly remove the radiator cap.
3. View the coolant level through the opening.
4. Use a funnel and slowly add coolant as needed.

Tip: Use of a non-standard pressure cap will not allow the recovery system to function properly. See your POLARIS dealer for the correct replacement part.

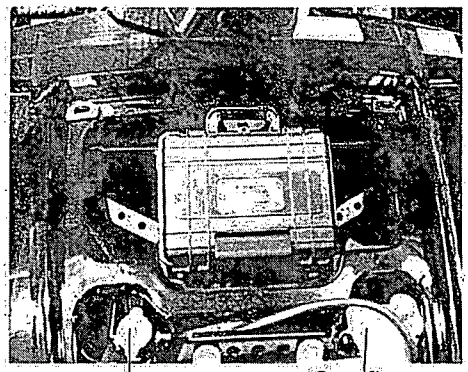
# MAINTENANCE

## Cooling System

### Coolant Level

Always check and change the coolant at the intervals outlined in the Periodic Maintenance Chart beginning on page 77. Maintain the coolant level between the minimum and maximum marks on the bottle (when the fluid is cool).

LE Model Shown




1. Position the vehicle on a level surface.
2. Remove the hood. See page 27.
3. View the coolant level in the overflow bottle.
4. If the coolant level is below the safe operating range, remove the cap and use a funnel to add coolant through the opening. Reinstall the cap.

Tip: If coolant must be added often, or if the overflow bottle runs completely dry, there may be a leak in the system. Have the cooling system inspected by your POLARIS dealer.

## POLARIS Variable Transmission (PVT) System

**⚠ WARNING**

Failure to comply with the instructions in this warning can result in severe injury or death.

Do not modify any component of the PVT system. Doing so may reduce its strength so that a failure may occur at a high speed. The PVT system has been precision balanced. Any modification will cause the system to be out of balance, creating vibration and additional loads on components.

The PVT system rotates at high speeds, creating large amounts of force on clutch components. As the owner, you have the following responsibilities for your own safety and the safety of others:

- Always follow all recommended maintenance procedures. Always look for and remove debris inside and around the clutch and vent system when replacing the belt.
- See your POLARIS dealer as outlined in the owner's manual.
- This PVT system is intended for use on POLARIS products only. Do not install it in any other product.
- Always make sure the PVT housing is securely in place during operation.

Belt slip is responsible for creating excessive heat that destroys belts, wears clutch components and causes outer clutch covers to fail. Switch to low range while operating at slower speeds to extend the life of the PVT components (belt, cover, etc.).

# MAINTENANCE

## POLARIS Variable Transmission (PVT) System

### Belt Replacement/Debris Removal

If a belt fails, always clean any debris from the PVT intake and outlet duct and from the clutch and engine compartments when replacing the belt.

**WARNING!** Failure to remove ALL debris when replacing the belt could result in vehicle damage, loss of control and severe injury or death.

1. Allow hot components to cool before performing this procedure.
2. Remove the clutch cover screws and open the clutch cover. Remove all debris wrapped in and around the PVT system.
3. Remove all debris from the entire clutch air duct passage.
4. Check for signs of damage to seals on the transmission and engine. See your POLARIS dealer promptly for service if any seals appear to be damaged.

**Tip:** Belt slip is responsible for creating excessive heat that destroys belts, wears clutch components and causes outer clutch covers to fail. Switch to low range while operating at slower speeds to extend the life of the PVT components (belt, cover, etc.).

## POLARIS Variable Transmission (PVT) System

### PVT Drying

There may be some instances when water is accidently ingested into the PVT system. Use the following instructions to dry it out before operating.

NOTICE: When washing the vehicle, always avoid spraying water directly toward the PVT intake duct. See page 120 for recommended washing procedures.

1. Remove the drain plug from the bottom of the clutch box. Allow the water to drain. Reinstall the drain plug securely.
2. Place the transmission in PARK. Apply the brakes. Start the engine.
3. Apply varying throttle for 10-15 seconds to expel the moisture and air-dry the belt and clutches. Do not hold the throttle wide open for more than 10 seconds.
4. Allow the engine RPM to settle to idle speed. Apply the brakes. Shift the transmission to the lowest available range.
5. Test for belt slippage. If the belt slips, repeat the process.
6. Take the vehicle to your POLARIS dealer for service as soon as possible.

# MAINTENANCE

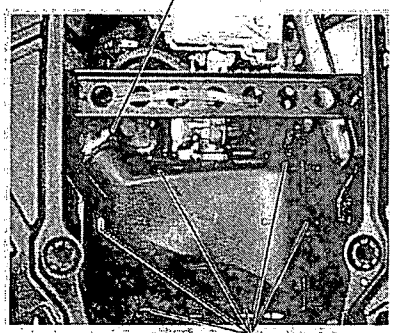
## Air Filter

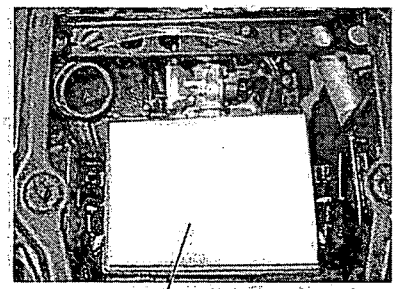
Always clean all dirt and debris away from the air box area before servicing the air filter. Always change the air filter at the intervals outlined in the Periodic Maintenance Chart beginning on page 77.

1. Remove the rear access panel in the cargo box.
2. Clean all dirt and debris from the air box area.
3. Loosen the hose clamp and remove the intake hose from the air box cover before unlatching the cover clips.
4. Unlatch the cover clips and carefully remove the air box cover. Do not allow the air box cover to contact the air filter during removal.

NOTICE: Dirt or debris in the air box could result in severe engine damage. Always clean all dirt and debris from the air box before installing the filter.

5. Inspect the air box for dirt, debris, oil or water. Clean the air box thoroughly and wipe it well with a clean, dry cloth.



## Air Filter

6. Install a new filter if needed. Do not attempt to clean the air filter. Install the air filter with the pleats facing upward.
7. Reinstall the air box cover and secure the cover clips. Do not allow the air box cover to contact the air filter during installation.
8. Reinstall the intake hose and tighten the clamp securely.
9. Reinstall the access panel.

## Intake Pre-Filters

The engine and PVT intake pre-filters are located on the left side of the cargo box. Inspect both pre-filters before each use of the vehicle to ensure adequate air flow. If necessary, remove the pre-filters and clean with soapy water. Dry with low pressure compressed air.

NOTICE: When washing the vehicle, always avoid spraying water directly toward the PVT intake duct. See page 120 for recommended washing procedures.

# MAINTENANCE

## Spark Arrester

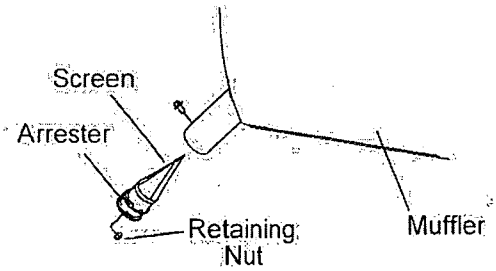
**⚠ WARNING**

Failure to heed the following warnings while servicing the spark arrester could result in serious injury or death.

- Do not perform clean-out immediately after the engine has been run, as the exhaust system becomes very hot. Serious burns could result from contact with the exhaust components. Allow components to cool sufficiently before proceeding.
- Wear eye protection and gloves.
- Never operate without the spark arrester.
- Never run the engine in an enclosed area. Exhaust contains poisonous carbon monoxide gas that can cause loss of consciousness or death in a very short time.

Periodically clean the spark arrester to remove accumulated carbon.

1. Remove the retaining nut. Remove the arrester from the end of the muffler.
2. Use a non-synthetic brush to clean the arrester screen. A synthetic brush may melt if components are warm. If necessary, blow debris from the screen with compressed air.
3. Inspect the screen for wear and damage. Replace a worn or damaged screen.
4. Reinstall the arrester. Torque the nut to 7-9 ft. lbs. (10-12 Nm).



## Throttle System

**⚠WARNING**

Failure to check or maintain proper operation of the throttle system can result in an accident and lead to serious injury or death if the throttle pedal sticks during operation.

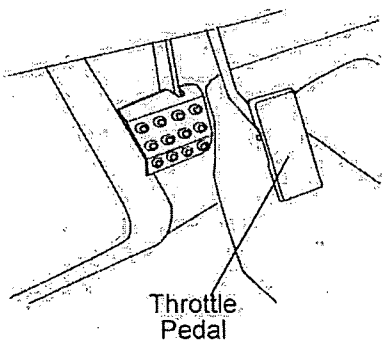
Never start or operate this vehicle if it has a sticking or improperly operating throttle pedal.

Immediately contact your POLARIS dealer for service if throttle problems arise.

Always check the pedal for free movement and return before starting the engine and occasionally during operation.

### Throttle Freeplay

If the throttle pedal has excessive play due to cable stretch or misadjustment, it will cause a delay in throttle response, especially at low engine speed. The throttle may also not open fully. If the throttle pedal has no freeplay, the throttle may be hard to control, and the idle speed may be erratic.




Check the throttle pedal freeplay at the intervals outlined in the Periodic Maintenance Chart beginning on page 77. Adjust the freeplay if necessary.

### Throttle Freeplay Inspection

1. Place the transmission in PARK.
2. Apply the brakes. Start the engine. Allow it to warm up thoroughly.
3. Measure the distance the throttle pedal moves before the engine begins to pick up speed. Freeplay should be 1/16 to 1/8 inches (1.5-3 mm).

# MAINTENANCE

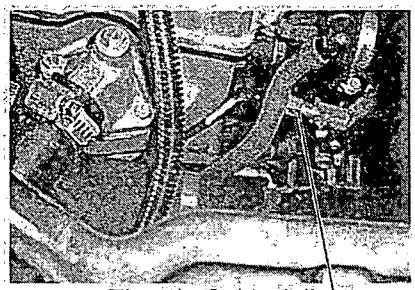
## Throttle System

### Throttle Body/Idle RPM

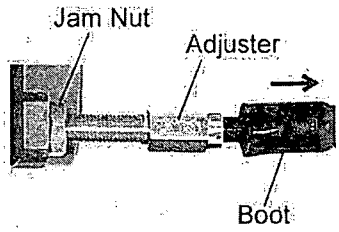
Idle RPM is preset by the manufacturer. If the engine idle speed is not satisfactory, please see your POLARIS dealer for adjustment.

### Throttle Freeplay Adjustment

1. Remove both seats. Remove the engine access panel. See page 28.
2. Locate the throttle cable adjuster at the throttle body.
3. Slide the cable adjuster boot off the cable adjuster.
4. Using a 10 mm open-end wrench, loosen the adjustment jam nut.
5. Using an 8 mm open-end wrench, move the cable adjuster until 1/16" to 1/8" (1.5-3 mm) of freeplay is achieved at the throttle pedal. See page 103. While adjusting, lightly flip the throttle pedal up and down.
6. Tighten the jam nut.
7. Apply a small amount of grease to the inside of the boot and slide it over the cable adjuster to its original position.



Throttle Cable Adjuster



## Brakes

The front and rear brakes are hydraulic disc type brakes activated by the brake pedal. See page 34.

Always check brake pedal travel and the brake fluid reservoir level before each use of the vehicle. When applied, the brake pedal should feel firm. Any sponginess would indicate a possible fluid leak or low brake fluid level, which must be corrected before riding. See page 106 for brake fluid information.

If you discover any irregularities in brake system operation, including excessive pedal travel, contact your POLARIS dealer for proper diagnosis and repairs.

**WARNING!** Operating the vehicle with a spongy brake pedal can result in loss of braking, which could cause an accident resulting in severe injury or death. Never operate the vehicle with a spongy-feeling brake pedal.

# MAINTENANCE

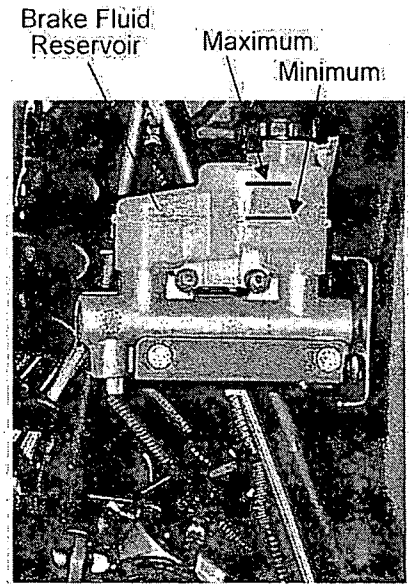
## Brakes

### Brake Fluid

Inspect the level of the brake fluid before each operation. If the fluid level is low add DOT 4 brake fluid only. See page 128 for the part numbers of POLARIS products.

**WARNING!** After opening a bottle of brake fluid, always discard any unused portion. Never store or use a partial bottle. Brake fluid is hygroscopic, meaning it rapidly absorbs moisture from the air. The moisture causes the boiling temperature of the brake fluid to drop, which can lead to early brake fade and the possibility of accident or severe injury.

Change the brake fluid every two years and any time the fluid becomes contaminated, the fluid level is below the minimum, or if the type and brand of the fluid in the reservoir are unknown. Access the brake fluid reservoir through the left front wheel well.

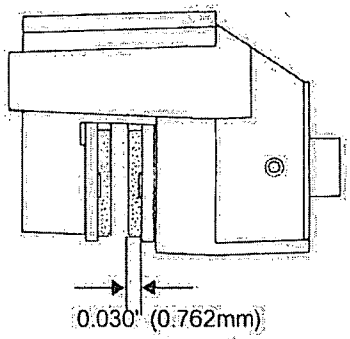



1. Position the vehicle on a level surface.
2. Place the transmission in PARK.
3. View the brake fluid level in the reservoir. The level should be between the maximum and minimum level lines.
4. If the fluid level is lower than the lower level line, add brake fluid to the upper line.
5. Apply the brake forcefully for a few seconds and check for fluid leakage around the fittings.

## Brakes

### Brake Inspection

1. Check the brake system for fluid leaks.
2. Check the brake pedal for excessive travel or a spongy feel.
3. Check the friction pads for wear, damage and looseness.
4. Check brake discs for signs of cracks, excessive corrosion, warping or other damage. Clean any grease using an approved brake cleaner or alcohol.




**WARNING!** Do not apply WD-40 or any petroleum product to brake discs. These types of products are flammable and may also reduce the friction between the brake pad and caliper.

5. Inspect the brake disc spline and pad wear surface for excessive wear. Change pads when worn to 0.030" (0.762 mm).

## Steering Wheel Inspection

Check the steering wheel for specified freeplay and smooth operation at the intervals outlined in the Periodic Maintenance Chart beginning on page 77.

1. Position the vehicle on level ground.
2. Lightly turn the steering wheel left and right.
3. There should be 0.8"-1.0" (20-25 mm) of freeplay.
4. If there is excessive freeplay or strange noises, or the steering feels rough or "catchy," have the steering system inspected by an authorized POLARIS dealer.

# MAINTENANCE

## Suspension Settings

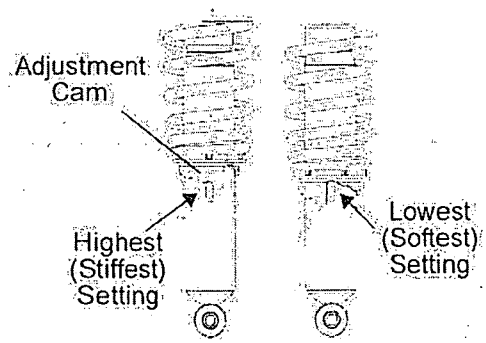
The front and rear suspensions are preload adjustable, with five settings on each axle.

The suspensions are set on the lowest (softest) setting at the factory. This setting is appropriate for nearly all riding conditions. Since the vehicle is equipped with full skid plates, suspension adjustment is not necessary.

If desired, the suspension may be adjusted to maintain vehicle clearance height when carrying loads. Please see your POLARIS dealer for the tool required to make suspension adjustments. Elevate the vehicle slightly for easier adjustment.

*Always heed the following rules if you make adjustments to this suspension.*

- Always return the suspension to the lowest (softest) setting after the load is removed from the vehicle. The increased suspension height will negatively impact vehicle stability when operating without a load.
- Always apply the same adjustment setting to *all four wheels*.
- Never operate the vehicle on the highest (stiffest) or second highest preload settings without a total combined payload in the vehicle of 450 lbs. (204 kg) or more. Payload includes the driver, passenger, POLARIS-approved accessories and cargo. Never exceed the stated load capacity for this vehicle. See page 126.



## Tires

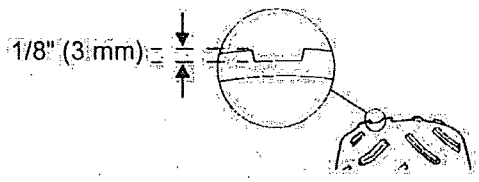
**⚠ WARNING**

Operating your vehicle with worn tires will increase the possibility of skidding, loss of control and an accident, which could result in serious injury or death. Always replace tires when the tread depth measures 1/8" (3 mm) or less.

Improper tire inflation or the use of non-standard size or type of tires may adversely affect vehicle handling, which could result in vehicle damage or personal injury. Always maintain proper tire pressure.. Always use POLARIS-approved size and type of tires for this vehicle when replacing tires.

### Tire Tread Depth

Always replace tires when tread depth is worn to 1/8" (3 mm) or less.




### Axle and Wheel Nut Torque Specifications

Inspect the following items occasionally for tightness, and if they've been loosened for maintenance service: *Do not lubricate the stud or the lug nut.*

| | | |
|---|---|---|
| Lug Nut (Aluminum Wheels) | Front and Rear | 30 ft. lbs. (41 Nm) PLUS 1/4 TURN or 90 degrees |
| 2-Piece Flange Nut (Steel Wheels) | Front and Rear | 27 ft. lbs. (37 Nm) |
| Hub Retaining Nut | Front and Rear | 80 ft. lbs. (108 Nm) |

# MAINTENANCE

## Tires

### Wheel Removal

1. Position the vehicle on a level surface.
2. Place the transmission in PARK. Stop the engine.
3. Loosen the wheel nuts slightly.
4. Elevate the side of the vehicle by placing a suitable stand under the frame.
5. Remove the wheel nuts and washers. Remove the wheel.

### Wheel Installation

1. Place the transmission in PARK.
2. Place the wheel in the correct position on the wheel hub. Be sure the valve stem is toward the outside and rotation arrows on the tire point toward forward rotation.

**WARNING!** Improperly installed wheels can adversely affect tire wear and vehicle handling, which can result in serious injury or death. Always ensure that all nuts are torqued to specification. Do not service axle nuts that have a cotter pin installed. See your POLARIS dealer.

3. Attach the wheel nuts and washers and finger tighten.
4. Carefully lower the vehicle to the ground.
5. Torque the wheel nuts to specification. See page 109.

## Lights

Headlight and taillight lenses become dirty during normal operation. Clean all lights frequently to ensure a clear field of vision as well as visibility to other vehicles.

When servicing a halogen lamp, don't touch the lamp with bare fingers. Oil from your skin leaves a residue, causing a hot spot that will shorten the life of the lamp.

### LED Headlamps (if equipped)

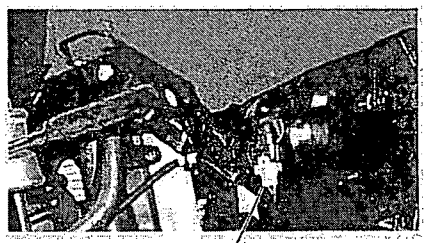
If a headlight becomes damaged or inoperable, the entire headlight assembly must be replaced.

Tip: If an LED headlamp has moisture or fogging inside, disconnect the wiring harness from the headlamp(s) for a few days to allow the moisture to clear out. Do not operate the vehicle at night or in low light conditions without properly working headlights.

## Headlight Lamp Replacement

Do not service the headlamps until they've cooled sufficiently.

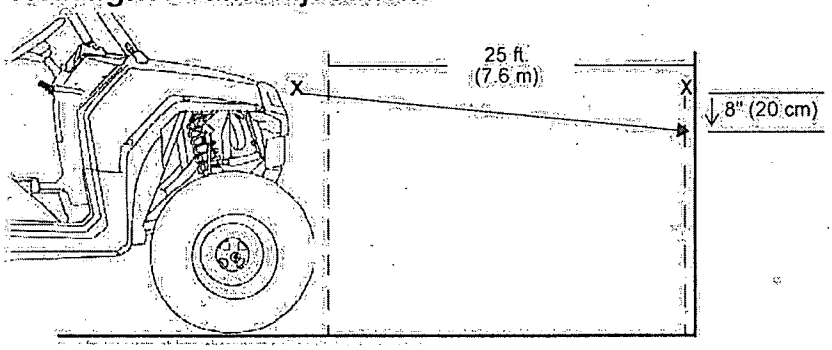
1. Unplug the headlamp from the wiring harness. Be sure to pull on the connector, not on the wiring.
2. Turn the lamp counter-clockwise to remove it.
3. Install the new lamp. Make sure the tab on the lamp locates properly in the housing.
4. Reinstall the harness assembly into the headlight assembly.



# MAINTENANCE

## Lights

### Headlight Beam Adjustment




1. Place the vehicle on a level surface with the headlight approximately 25 ft. (7.6 m) from a wall. Place the transmission in PARK.
2. Measure the distance from the floor to the center of the headlight and make a mark on the wall at the same height.
3. Apply the brakes. Turn the ignition switch to the LIGHTS ON position.
4. Observe the headlight aim. The most intense part of the headlight beam should be aimed 8" (20 cm) below the mark placed on the wall in step 2. Include the weight of a rider on the seat while performing this step.
5. If adjustment is necessary, turn the headlight adjustment screw to adjust the beam.
6. Repeat steps 4-5 until the beam is properly adjusted.

## Lights

### Brake Lights

When the brake pedal is depressed, the brake light comes on. Check the brake light before each ride.

1. Turn the ignition switch to the LIGHTS ON position.
2. Apply the brakes. The brake light should come on after about 10 mm (0.4 in.) of pedal travel. If the light doesn't come on, check the bulb.

## Vehicle Immersion

NOTICE: If your vehicle becomes immersed, major engine damage can result if the machine is not thoroughly inspected. Take the vehicle to your POLARIS dealer before starting the engine.

If it's impossible to take your vehicle to a dealer before starting it, follow the steps outlined below.

1. Move the vehicle to dry land.
2. Check the air box. If water is present, dry the air box and replace the filter with a new filter. Thoroughly dry the air pre-filter. See pages 100-101.
3. Remove the spark plug.
4. Turn the engine over several times.
5. Dry the spark plug and reinstall it, or install a new plug.
6. Attempt to start the engine. If necessary, repeat the drying procedure.
7. Take the vehicle to your POLARIS dealer for service as soon as possible, whether you succeed in starting it or not.
8. If water has been ingested into the PVT follow the procedure on page 99 for drying.

# MAINTENANCE

## Battery

**⚠WARNING**

Battery electrolyte is poisonous. It contains sulfuric acid. Serious burns can result from contact with skin, eyes or clothing.

Antidote:

**External:** Flush with water.

**Internal:** Drink large quantities of water or milk. Follow with milk of magnesia, beaten egg, or vegetable oil. Call physician immediately.

**Eyes:** Flush with water for 15 minutes and get prompt medical attention.

Batteries produce explosive gases. Keep sparks, flame, cigarettes, etc. away. Ventilate when charging or using in an enclosed space. Always shield eyes when working near batteries. KEEP OUT OF REACH OF CHILDREN.

Your vehicle may have either a sealed battery, which requires little maintenance, or a conventional battery. A sealed battery can be identified by its flat covers on the top of the battery. A conventional battery has six filler caps on the top of the battery.

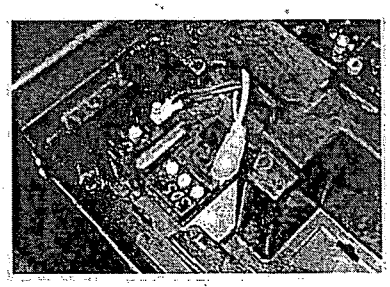
Always keep battery terminals and connections free of corrosion. If cleaning is necessary, remove the corrosion with a stiff wire brush. Wash with a solution of one tablespoon baking soda and one cup water. Rinse well with tap water and dry off with clean shop towels. Coat the terminals with dielectric grease or petroleum jelly. Be careful not to allow cleaning solution or tap water into a conventional battery.

## Battery

**⚠WARNING**

Improperly connecting or disconnecting battery cables can result in an explosion and cause serious injury or death. When removing the battery, always disconnect the negative (black) cable first. When reinstalling the battery, always connect the negative (black) cable last.

### Battery Removal



1. Remove the driver's seat. See page 28.
2. On conventional batteries, remove the battery vent tube.
3. Disconnect the black (negative) battery cable first.
4. Disconnect the red (positive) battery cable last.
5. Lift the battery out of the vehicle. Be careful not to tip a conventional battery sideways, which could spill electrolyte.

NOTICE: If electrolyte spills, immediately wash it off with a solution of one tablespoon baking soda and one cup water to prevent damage to the vehicle.

# MAINTENANCE

## Battery

### Battery Installation

Using a new battery that has not been fully charged can damage the battery and result in a shorter life. It can also hinder vehicle performance. Follow the battery charging instructions on page 118 before installing the battery.

An optional extreme use battery may be available for your model. If the performance of the factory-installed battery is inadequate due to operation in extreme cold or due to extended use of multiple electrical accessories, please see your POLARIS dealer. Ask your dealer to provide any installation procedures that may differ for an extreme use battery.

1. Ensure that the battery is fully charged.
2. Place the battery in the battery holder.
3. On conventional batteries, install the battery vent tube (sealed batteries do not have a vent tube). The vent tube must be free of obstructions and securely installed. Route the tube away from the frame and vehicle body to prevent contact with electrolyte.

**WARNING!** Battery gases could accumulate in an improperly installed vent tube and cause an explosion, resulting in serious injury or death. Always ensure that the vent tube is free of obstructions and is securely installed as recommended.

4. Coat the terminals with dielectric grease or petroleum jelly.
5. Connect and tighten the red (positive) cable first.
6. Connect and tighten the black (negative) cable last.
7. Verify that cables are properly routed.
8. Reinstall the driver's seat.

# Battery

## Battery Storage

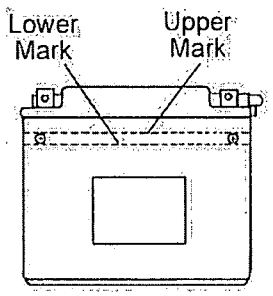
Whenever the vehicle is not used for a period of three months or more, remove the battery from the vehicle, ensure that it's fully charged, and store it out of the sun in a cool, dry place. Check battery voltage each month during storage and recharge as needed to maintain a full charge. See page 118.

Tip: Battery charge can be maintained by using a POLARIS Battery Tender charger or by charging about once a month to make up for normal self-discharge. Battery Tender can be left connected during the storage period, and will automatically charge the battery if the voltage drops below a pre-determined point. See page 128 for the part numbers of POLARIS products.

## Battery Fluid (Conventional Battery)

A poorly maintained battery will deteriorate rapidly. Check the battery fluid level often. Maintain the fluid level between the upper and lower level marks.

Add only distilled water. Tap water contains minerals that are harmful to a battery.



# MAINTENANCE

## Battery

### Battery Charging (Conventional Battery)

1. Remove the battery from the vehicle to prevent damage from leaking or spilled electrolyte during charging. See page 115.
2. Charge the battery with a charging output no larger than 1/10 of the battery's amp/hr rating. Charge as needed to raise the specific gravity to 1.270 or greater.
3. Reinstall the battery. See page 116. Make sure the positive terminal is toward the front of the vehicle.

### Battery Charging (Sealed Battery)

The following battery charging instructions apply only to the installation of a sealed battery. Read all instructions before proceeding with the installation of this battery.

The sealed battery is already filled with electrolyte and has been sealed and *fully charged* at the factory. *Never* pry the sealing strip off or add any other fluid to this battery.

The single most important thing about maintaining a sealed battery is to keep it fully charged. Since the battery is sealed and the sealing strip cannot be removed, you must use a voltmeter or multimeter to measure DC voltage.

**WARNING!** An overheated battery may explode, causing severe injury or death. Always watch charging times carefully. Stop charging if the battery becomes very warm to the touch. Allow it to cool before resuming charging.

For a refresh charge, follow all instructions carefully.

1. Check the battery voltage with a voltmeter or multimeter. A fully charged battery will register 12.8 V or higher.
2. If the voltage is less than 12.8 volts, recharge the battery at 1.2 amps or less until battery voltage is 12.8 or greater.

**Tip:** When using an automatic charger, refer to the charger manufacturer's instructions for recharging. When using a constant current charger, use the guidelines on the next page for recharging.

# Battery

## Battery Charging (Sealed Battery)

Always verify battery condition before and 1-2 hours after the end of charging.

| State of Charge | Voltage | Action | Charge Time (Using constant current charger @ standard amps specified on top of battery) |
|---|---|---|---|
| 100% | 12.8-13.0 volts | None, check at 3 mos. from date of manufacture | None required |
| 75%-100% | 12.5-12.8 volts | May need slight charge, if no charge given, check in 3 months | 3-6 hours |
| 50%-75% | 12.0-12.5 volts | Needs charge | 5-11 hours |
| 25%-50% | 11.5-12.0 volts | Needs charge | At least 13 hours, verify state of charge |
| 0%-25% | 11.5 volts or less | Needs charge with desulfating charger | At least 20 hours |

# MAINTENANCE

## Cleaning and Storage

### Washing the Vehicle

Keeping your POLARIS vehicle clean will not only improve its appearance but it can also extend the life of various components.

NOTICE: High water pressure may damage components. POLARIS recommends washing the vehicle by hand or with a garden hose, using mild soap.

Certain products, including insect repellents and chemicals, will damage plastic surfaces. Do not allow these types of products to contact the vehicle.

The best and safest way to clean your POLARIS vehicle is with a garden hose and a pail of mild soap and water.

1. Use a professional-type washing cloth, cleaning the upper body first and the lower parts last.
2. Rinse with clean water frequently.
3. Dry surfaces with a chamois to prevent water spots.

### Washing Tips

- Avoid the use of harsh cleaners, which can scratch the finish.
- Do not use a power washer to clean the vehicle.
- Do not use medium to heavy duty compounds on the finish.
- Always use clean cloths and pads for cleaning and polishing. Old or reused cloths and pads may contain dirt particles that will scratch the finish.

# Cleaning and Storage

## Washing the Vehicle

If a high pressure water system is used for cleaning (not recommended), exercise extreme caution. The water may damage components and could remove paint and labels. Avoid directing the water stream at the following items:

- Wheel bearings
- Radiator
- Transmission seals
- Brakes
- Cab and body panels
- Labels and decals
- Electrical components and wiring

If warning and safety labels are damaged, contact your POLARIS dealer for free replacement.

Grease all zerk fittings immediately after washing. Allow the engine to run for a while to evaporate any water that may have entered the engine or exhaust system.

## Polishing the Vehicle

POLARIS recommends the use of common household aerosol furniture polish for polishing the finish on your POLARIS vehicle. Follow the instructions on the container.

### Polishing Tips

- Avoid the use of automotive products, some of which can scratch the finish of your vehicle.
- Always use clean cloths and pads for cleaning and polishing. Old or reused cloths and pads may contain dirt particles that will scratch the finish.

# MAINTENANCE

## Cleaning and Storage

### Chrome Wheel Care (if equipped)

Proper maintenance will protect chrome wheels from corrosion, preserve wheel life and ensure a "like new" appearance for many years.

**Tip:** Chrome wheels exposed to road salt (or salt in the air in coastal areas) are more susceptible to corrosion if not properly cleaned. Clean chrome wheels more often if they're exposed to salt or other corrosive elements.

1. Wash chrome wheels frequently. Use a mild detergent. Never use abrasive cleaners on plated or painted surfaces.
2. Rinse well with clear water. Soap, detergents, salt, dirt, mud and other elements can cause corrosion.
3. Polish the clean chrome wheels periodically. Use an automotive grade chrome polish.
4. Routinely and liberally apply a weather resistant wax to each polished chrome wheel. Choose a product suitable for chrome finishes. Read and follow the product labels and instructions.

### Removing Corrosion

If light rust is found on the chrome finish, use steel wool (#0000-OTT grade) to remove it. Gently rub the affected areas with the steel wool until the corrosion has been removed. Clean and polish the wheel as outlined above.

# Cleaning and Storage

## Storage Tips

NOTICE: Starting the engine during the storage period will disturb the protective film created by fogging and damage could occur. Never start the engine during the storage period.

### Clean the Exterior

Make any necessary repairs and clean the vehicle as recommended. See page 120.

### Stabilize the Fuel

1. Fill the fuel tank.
2. Add POLARIS Carbon Clean Fuel Treatment or POLARIS Fuel Stabilizer. Follow the instructions on the container for the recommended amount. Carbon Clean removes water from fuel systems, stabilizes fuel and removes carbon deposits from pistons, rings, valves and exhaust systems.
3. Allow the engine to run for 15-20 minutes to allow the stabilizer to disperse through the entire fuel delivery system.

### Oil and Filter

Change the oil and filter. See page 86.

### Air Filter / Air Box

Inspect and clean or replace the pre-filter and air filter. Clean the air box. See pages 100-101.

### Fluid Levels

Inspect the fluid levels. Add or change fluids as recommended in the Periodic Maintenance Chart beginning on page 77.

- Demand drive fluid (front gearcase)
- Rear gearcase fluid (if equipped)
- Transmission fluid
- Brake fluid (change every two years and any time the fluid looks dark or contaminated)
- Coolant (test strength/fill)

# MAINTENANCE

## Cleaning and Storage

### Storage Tips

#### Inspect and Lubricate

Inspect all cables and lubricate all areas of the vehicle as recommended in the Periodic Maintenance Chart beginning on page 77.

#### Fog the Engine

1. Treat the fuel system with POLARIS Carbon Clean. Follow the instructions on the container. Start the engine. Allow it to idle for several minutes so the Carbon Clean reaches the injectors. Stop the engine.
2. Remove the spark plug and add 2-3 tablespoons of engine oil. To access the plug holes, use a section of clear 1/4" hose and a small plastic squeeze bottle filled with the pre-measured amount of oil. *Do this carefully! If you miss the plug holes, oil will drain from the spark plug cavities into the hole at the front of the cylinder head, and appear to be an oil leak.*
3. Reinstall the spark plug. Torque to specification. See page 91.
4. Apply dielectric grease to the inside of each spark plug cap. *Do not reinstall the cap onto the plug at this step.*
5. Turn the engine over several times. Oil will be forced in and around the piston rings and ring lands, coating the cylinder with a protective film of fresh oil.
6. If POLARIS fuel system additive is not used, fuel tank, fuel lines, and injectors should be completely drained of gasoline.
7. Reinstall the spark plug cap to the spark plug.

#### Battery Maintenance

See pages 117-119 for storage and charging procedures.

#### Storage Area/Covers

Be sure the storage area is well ventilated. Cover the vehicle with a genuine POLARIS cover. Do not use plastic or coated materials. They do not allow enough ventilation to prevent condensation, and may promote corrosion and oxidation.

## Cleaning and Storage

### Removal from Storage

1. Check the battery electrolyte level and charge the battery if necessary. Install it in the vehicle. Make sure the battery vent hose is routed properly and that it's not pinched or restricted in any way.
2. Make sure the spark plug is tight.
3. Fill the fuel tank with fuel.
4. Check all the points listed in the Daily Pre-Ride Inspection section on page 48. Tightness of the bolts, nuts and other fasteners should be checked by an authorized POLARIS dealer.
5. Lubricate at the intervals outlined in the Periodic Maintenance Chart beginning on page 77.

**WARNING!** Engine exhaust contains poisonous carbon monoxide and can cause loss of consciousness or death. Never run an engine in an enclosed area.

## Transporting the Vehicle

Follow these procedures when transporting the vehicle.

1. Place the transmission in PARK. Stop the engine.
2. Remove the key to prevent loss during transporting.
3. Secure the fuel cap and seats. Ensure that the seats are attached correctly and are not loose.

**WARNING!** Cargo and other loose vehicle parts may fly off while transporting this vehicle. Secure or remove all cargo, and inspect the unit for loose parts prior to transport.

4. Always tie the frame of the POLARIS vehicle to the transporting unit securely with suitable straps or rope. Do not attach tie straps to the front control arm bolt pockets.

# SPECIFICATIONS

| | RZR 570 |
|---|---|
| Gross Vehicle Weight | 1719 lbs. (780 kg) |
| Dry Weight | 996 lbs. (452 kg) Base Model<br>1059 lbs. (480 kg) LE Model |
| Test GVW - Rollover Protection System (ROPS) | 1745 lbs. (791.5 kg) per OSHA 29 CFR 1928.53 |
| Rear Cargo Box Capacity | 300 lbs. (136 kg) |
| Maximum Weight Capacity (Payload) | 740 lbs. (336.4 kg) (riders/cargo/accessories/ trailer tongue weight) |
| Receiver Hitch Tongue Capacity | 150 lbs. (68 kg) |
| Receiver Hitch Towing Capacity | 1500 lbs. (680 kg |
| Fuel Capacity | 7 gal. (26.5 l) |
| Engine Oil Capacity | 2 qts. (1.9 l) |
| Coolant System Capacity | 4 qts. (3.76 l) excluding coolant bottle |
| Coolant Bottle Capacity | 8 oz. (237 ml) |
| Demand Drive Fluid Capacity | 6.75 oz. (200 ml) |
| Transmission Oil Capacity | Standard Models 44 oz. (1300 ml)<br>LE/INTL Models 41 oz. (1200 ml) |
| Overall Length/Width/Height | 107.5/50/69 in. (273/127/175.3 cm) |
| Wheelbase | 77 in. (196 cm) |
| Ground Clearance | 10 in. (25.4 cm) |
| Engine | Dual overhead cam, 4 valve 4 stroke single cylinder |
| Displacement | 567 cc |
| Bore x Stroke | 99mm x 73.6mm |
| Alternator Output | 650 W @ 7000 RPM |
| Compression Ratio | 10:1 |
| Starting System | Electric |
| Fuel System | Electronic fuel injection |
| Ignition System | ECU |
| Spark Plug / Gap | RG6YC / 0.7-0.8 mm |
| Front Suspension | Independent double a-arm with 9 in. (23 cm) travel |
| Rear Suspension | Independent double a-arm with 9.5 in. (24 cm) travel |



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| RZR 570 | |
|---|---|
| Lubrication System | Wet Sump |
| Engine Oil | PS-4 PLUS |
| Driving System Type | Automatic POLARIS Variable Transmission |
| Shift Type | Dual Range P/R/N/L/H |
| Gear Reduction - Low | 25.59:1 |
| Gear Reduction - Reverse | 22.92:1 |
| Gear Reduction - High | 12.05:1 |
| Drive Ratio - Front | 3.818:1 |
| Tire Size - Front | 25x8-12 |
| Tire Size - Rear | 25x10-12 |
| Tire Pressure - ONE RIDER | Front: 7 psi (48 KPa)<br>Rear: 9 psi (62 KPa) |
| Tire Pressure - TWO RIDERS | Front: 8 psi (55 KPa)<br>Rear: 10 psi (69 KPa) |
| Brakes, Front/Rear | Foot Activated, 4-wheel hydraulic disc |
| Headlights (Base Model) | 2 single beam, 55W halogen |
| Headlights (LE Model) | 2 dual beam, 6-LED cluster, 40w High / 27w Low |
| Taillights | 2 single beam, 6W |
| Brake Lights | 2 single beam, 27W |
| Instrument Cluster | LCD |
| Auxiliary DC Outlet | 12V |

## Clutching (Base Model)

| Altitude | | Shift Weight | Drive Clutch Spring | Driven Clutch Spring |
|---|---|---|---|---|
| Meters (Feet) | 0-1500 (0-5000) | 25-52 PN 5632409 | Black PN 7043594 | Red/White PN 7044015 |
| | 1500-3700 (5000-12000) | 25-48 PN 5632408 | Black PN 7043594 | Red/White PN 7044015 |

## Clutching (LE Model)

| Altitude | | Shift Weight | Drive Clutch Spring | Driven Clutch Spring |
|---|---|---|---|---|
| Meters (Feet) | 0-1500 (0-5000) | 25-52 PN 5632409 | Black PN 7043594 | Red PN 3234452 |
| | 1500-3700 (5000-12000) | 25-48 PN 5632408 | Black PN 7043594 | Red PN 3234452 |



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# POLARIS PRODUCTS

| Part Number | Description |
|---|---|
| | **Engine Lubricant** |
| 2870791 | Fogging Oil (12 oz./355 ml Aerosol) |
| 2876244 | PS-4 Full Synthetic 5W-50 4-Cycle Oil (qt./.95 l) |
| 2876245 | PS-4 Full Synthetic 5W-50 4-Cycle Oil (gal./3.8 l) |
| | **Gearcase / Transmission Lubricants** |
| 2878068 | AGL Full Synthetic Gearcase Lubricant & Transmission Fluid (qt./.95 l) |
| 2878069 | AGL Full Synthetic Gearcase Lubricant & Transmission Fluid (gal./3.8 l) |
| 2870465 | Pump for Gallon (3.8 l) Jug |
| 2877922 | Demand Drive Fluid (qt./.95 l) |
| 2877923 | Demand Drive Fluid (gal./3.8 l) |
| | **Coolant** |
| 2880514 | Antifreeze 50/50 Premix (qt./.95 l) |
| 2880513 | Antifreeze 50/50 Premix (gal./3.8 l) |
| | **Grease / Specialized Lubricants** |
| 2871312 | Grease Gun Kit, Premium All Season |
| 2871322 | All Season Grease (3 oz./89 ml cartridge) |
| 2871423 | All Season Grease (14 oz./414 ml cartridge) |
| 2871460 | Premium Starter Grease |
| 2871515 | U-Joint Grease (3 oz./89 ml cartridge) |
| 2871551 | U-Joint Grease (14 oz./414 ml cartridge) |
| 2871329 | Dielectric Grease (Nyogel™) |
| | **Additives / Miscellaneous** |
| 2871326 | Carbon Clean |
| 2870652 | Fuel Stabilizer |
| 2872189 | DOT 4 Brake Fluid |
| 2871956 | Loctite™ 565 Thread Sealant |
| 2859044 | POLARIS Battery Tender™ Charger |

## Drive Belt Wear/Burn

| Possible Cause | Solution |
|---|---|
| Driving onto a pickup or tall trailer in high range | Use low range during loading. |
| Starting out going up a steep incline | Use low range. See warnings on page 56. |
| Driving at low RPM or ground speed (3-7 MPH) | Drive at a higher speed or use low range more frequently. |
| Insufficient warm-up at low ambient temperatures | Warm the engine at least 5 minutes. With the transmission in neutral, advance the throttle to about 1/8 throttle in short bursts, 5 to 7 times. The belt will become more flexible and prevent belt burning. |
| Slow/easy clutch engagement | Use the throttle quickly and effectively. |
| Towing/pushing at low RPM/low ground speed | Use low range only. |
| Utility use/plowing | Use low range only. |
| Stuck in mud or snow | Shift the transmission to low range and carefully use fast, aggressive throttle application to engage clutch.<br>**WARNING:** Excessive throttle may cause loss of control and vehicle rollover. |
| Climbing over large objects from a stopped position | Shift the transmission to low range and carefully use fast, brief, aggressive throttle application to engage clutch.<br>**WARNING:** Excessive throttle may cause loss of control and vehicle rollover. |
| Belt slippage from water or snow ingestion into the PVT system | Dry out the PVT (see page 99). Prevent water from entering the PVT intake duct (see page 101). Inspect clutch seals for damage if repeated leaking occurs. |
| Clutch malfunction | See your POLARIS dealer. |
| Poor engine performance | Check for fouled plug or foreign material in gas tank or fuel lines. See your POLARIS dealer. |
| Slippage from failure to warm up belt | Always warm up the belt by operating below 30 mph for one mile (5 miles or more when temperature is below freezing). |
| Wrong or missing belt | Install the recommended belt. |
| Improper break-in | Always break in a new belt and/or clutch. See page 46. |

# TROUBLESHOOTING

## Engine Doesn't Turn Over

| Possible Cause | Solution |
|---|---|
| Low battery voltage | Recharge the battery to 12.8 VDC |
| Loose battery connections | Check all connections and tighten |
| Loose solenoid connections | Check all connections and tighten |
| Loose electronic control box connections | Inspect, clean, reinstall connectors |

## Engine Turns Over, Fails to Start

| Possible Cause | Solution |
|---|---|
| Out of fuel | Refuel |
| Clogged fuel filter | See your POLARIS dealer |
| Water is present in fuel | Drain the fuel system and refuel |
| Old or non-recommended fuel | Replace with fresh recommended fuel |
| Fouled or defective spark plug | Inspect plug and replace if necessary |
| No spark to spark plug | Inspect plug and replace if necessary |
| Water or fuel in crankcase | Immediately see your POLARIS dealer |
| Low battery voltage | Recharge the battery to 12.8 VDC |
| Mechanical failure | See your POLARIS dealer |

## Engine Backfires

| Possible Cause | Solution |
|---|---|
| Weak spark from spark plug | Inspect, clean and/or replace spark plug |
| Incorrect spark plug gap or heat range | Set gap to specs or replace plug |
| Old or non-recommended fuel | Replace with fresh recommended fuel |
| Incorrectly installed spark plug wires | See your POLARIS dealer |
| Incorrect ignition timing | See your POLARIS dealer |
| Mechanical failure | See your POLARIS dealer |
| Loose ignition connections | Check all connections and tighten |
| Water present in fuel | Replace with fresh recommended fuel |



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## Engine Pings or Knocks

| Possible Cause | Solution |
|---|---|
| Poor quality or low octane fuel | Replace with recommended fuel |
| Incorrect ignition timing | See your POLARIS dealer |
| Incorrect spark plug gap or heat range | Set gap to specs or replace plug |

## Engine Runs Irregularly, Stalls or Misfires

| Possible Cause | Solution |
|---|---|
| Fouled or defective spark plug | Inspect, clean and/or replace spark plug |
| Worn or defective spark plug wires | See your POLARIS dealer |
| Incorrect spark plug gap or heat range | Set gap to specs or replace plug |
| Loose ignition connections | Check all connections and tighten |
| Water present in fuel | Replace with new fuel |
| Low battery voltage | Recharge battery to 12.8 VDC |
| Kinked or plugged fuel tank vent line | Inspect and replace |
| Incorrect fuel | Replace with recommended fuel |
| Clogged air filter | Inspect and clean or replace |
| Low fuel pressure | See your POLARIS dealer |
| Other mechanical failure | See your POLARIS dealer |
| **Possible Lean Fuel Cause** | **Solution** |
| Low or contaminated fuel | Add or change fuel, clean the fuel system |
| Low octane fuel | Replace with recommended fuel |
| Clogged fuel filter | See your POLARIS dealer |
| **Possible Rich Fuel Cause** | **Solution** |
| Fuel is very high octane | Replace with lower octane fuel |

# TROUBLESHOOTING

## Engine Stops or Loses Power

| Possible Cause | Solution |
|---|---|
| Out of fuel | Refuel |
| Kinked or plugged fuel vent line | Inspect and replace |
| Water is present in fuel | Replace with new fuel |
| Fouled or defective spark plug | Inspect, clean and/or replace spark plug |
| Worn or defective spark plug wires | See your POLARIS dealer |
| Incorrect spark plug gap or heat range | Set gap to specs or replace plug |
| Loose ignition connections | Check all connections and tighten |
| Low battery voltage | Recharge the battery to 12.8 VDC |
| Incorrect fuel | Replace with fresh recommended fuel |
| Clogged air filter | Inspect and clean or replace |
| Other mechanical failure | See your POLARIS dealer |
| Overheated engine | Clean radiator screen and core, clean engine exterior; see your POLARIS dealer |

## Limited Warranty

POLARIS Industries Inc., 2100 Highway 55, Medina, MN 55340 (POLARIS) gives a SIX MONTH LIMITED WARRANTY on all components of your POLARIS vehicle against defects in material or workmanship. POLARIS further warrants that the spark arrester in this product will meet the efficiency requirements of USFS standard 5100-1C for at least 1000 hours when subjected to normal use and when maintenance and installation are in accordance with POLARIS recommendations.

This warranty covers parts and labor charges for repair or replacement of defective parts and begins on the date of purchase by the original retail purchaser. This warranty is transferable to another owner during the warranty period through a POLARIS dealer, but any such transfer will not extend the original term of the warranty. The duration of this warranty may vary by international region based upon local laws and regulations.

## Registration

At the time of sale, the Warranty Registration Form must be completed by your dealer and submitted to POLARIS within ten days of purchase. Upon receipt of this registration, POLARIS will record the registration for warranty. No verification of registration will be sent to the purchaser as the copy of the Warranty Registration Form will be your proof of warranty coverage. If you have not signed the original registration and received the customer copy, please contact your dealer immediately. NO WARRANTY COVERAGE WILL BE ALLOWED UNLESS YOUR VEHICLE IS REGISTERED WITH POLARIS. Initial dealer preparation and set-up of your vehicle is very important in ensuring trouble-free operation. Purchasing a machine in the crate or without proper dealer set-up will void your warranty coverage.

## Warranty Coverage And Exclusions:

### Limitations Of Warranties And Remedies

This POLARIS limited warranty excludes any failures that are not caused by a defect in material or workmanship. THIS WARRANTY DOES NOT COVER CLAIMS OF DEFECTIVE DESIGN. This warranty also does not cover acts of God, accidental damage, normal wear and tear, abuse or improper handling. This warranty also does not cover any vehicle, component, or part that has been altered structurally, modified, neglected, improperly maintained or used for racing, competition or purposes other than for which it was designed.

This warranty excludes damages or failures resulting from improper lubrication; improper engine timing; improper fuel; surface imperfections caused by external stress, heat, cold or contamination; operator error or abuse; improper component alignment, tension, adjustment or altitude compensation; snow, water, dirt or other foreign substance ingestion/contamination; improper maintenance; modified components; use of aftermarket or unapproved components, accessories, or attachments; unauthorized repairs; or repairs made after the warranty period expires or by an unauthorized repair center.

# WARRANTY

## Warranty Coverage And Exclusions:

### Limitations Of Warranties And Remedies

This warranty excludes damages or failures caused by abuse, accident, fire, or any other cause other than a defect in materials or workmanship and provides no coverage for consumable components, general wear items, or any parts exposed to friction surfaces, stresses, environmental conditions and/or contamination for which they were not designed or not intended, including but not limited to the following items:

- Wheels and tires
- Suspension components
- Brake components
- Seat components
- Clutches and components
- Steering components
- Batteries
- Light bulbs/Sealed beam lamps
- Filters
- Lubricants
- Bushings
- Finished and unfinished surfaces
- Carburetor/Throttle body components
- Engine components
- Drive belts
- Hydraulic components and fluids
- Circuit breakers/Fuses
- Electronic components
- Spark plugs
- Sealants
- Coolants
- Bearings

**Lubricants and Fluids**

1. Mixing oil brands or using non-recommended oil may cause engine damage. We recommend the use of POLARIS engine oil.

2. Damage or failure resulting from the use of non-recommended lubricants or fluids is not covered by this warranty.

This warranty provides no coverage for personal loss or expense, including mileage, transportation costs, hotels, meals, shipping or handling fees, product pick-up or delivery, replacement rentals, loss of product use, loss of profits, or loss of vacation or personal time.

THE EXCLUSIVE REMEDY FOR BREACH OF THIS WARRANTY SHALL BE, AT POLARIS' OPTION, REPAIR OR REPLACEMENT OF ANY DEFECTIVE MATERIALS, COMPONENTS, OR PRODUCTS. THE REMEDIES SET FORTH IN THIS WARRANTY ARE THE ONLY REMEDIES AVAILABLE TO ANY PERSON FOR BREACH OF THIS WARRANTY. POLARIS SHALL HAVE NO LIABILITY TO ANY PERSON FOR INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES OF ANY DESCRIPTION, WHETHER ARISING OUT OF EXPRESS OR IMPLIED WARRANTY OR ANY OTHER CONTRACT, NEGLIGENCE, OR OTHER TORT OR OTHERWISE. THIS EXCLUSION OF CONSEQUENTAL, INCIDENTAL, AND SPECIAL DAMAGES IS INDEPENDENT FROM AND SHALL SURVIVE ANY FINDING THAT THE EXCLUSIVE REMEDY FAILED OF ITS ESSENTIAL PURPOSE.

THE IMPLIED WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE IS EXCLUDED FROM THIS LIMITED WARRANTY. ALL OTHER IMPLIED WARRANTIES (INCLUDING BUT NOT LIMITED TO THE IMPLIED WARRANTY OF MERCHANTABILITY) ARE LIMITED IN DURATION TO THE ABOVE SIX MONTH WARRANTY PERIOD. POLARIS DISCLAIMS ALL EXPRESS WARRANTIES NOT STATED IN THIS WARRANTY. SOME STATES DO NOT PERMIT THE EXCLUSION OR LIMITATION OF INCIDENTAL OR CONSEQUENTIAL DAMAGES OR ALLOW LIMITATIONS ON THE DURATION OF IMPLIED WARRANTIES, SO THE ABOVE LIMITATIONS MAY NOT APPLY TO YOU IF INCONSISTENT WITH CONTROLLING STATE LAW.

## How To Obtain Warranty Service

If your vehicle requires warranty service, you must take it to a POLARIS Servicing Dealer. When requesting warranty service you must present your copy of the Warranty Registration Form to the dealer. (THE COST OF TRANSPORTATION TO AND FROM THE DEALER IS YOUR RESPONSIBILITY.) POLARIS suggests that you use your original selling dealer; however, you may use any POLARIS Servicing Dealer to perform warranty service.

***In the Country where your product was purchased:***

Warranty or Service Bulletin repairs must be done by an authorized POLARIS dealer. If you move or are traveling within the country where your product was purchased, Warranty and Service Bulletin repairs may be requested from any authorized POLARIS dealer that sells the same line as your product.

***Outside the Country where your product was purchased:***

If you are traveling temporarily outside the country where your product was purchased, you should take your product to an authorized POLARIS dealer. You must show the dealer photo identification from the country of the selling dealer's authorized location as proof of residence. Upon residence verification, the servicing dealer will be authorized to perform the warranty repair.

***If you move:***

If you move to another country, be sure to contact POLARIS Customer Assistance and the customs department of the destination country before you move. Product importation rules vary considerably from country to country. You may be required to present documentation of your move to POLARIS in order to continue your warranty coverage. You may also be required to obtain documentation from POLARIS in order to register your product in your new country. You should warranty register your product at a local POLARIS dealer in your new country immediately after you move to continue your warranty coverage and to ensure that you receive information and notices regarding your vehicle.

***If you purchase from a private party:***

If you purchase a POLARIS product from a private party, to be kept and used outside of the country in which the product was originally purchased, all warranty coverage will be denied. You must nonetheless register your product under your name and address with a local POLARIS dealer in your country to ensure that you receive safety information and notices regarding your product.

## Exported Products

EXCEPT WHERE SPECIFICALLY REQUIRED BY LAW, THERE IS NO WARRANTY OR SERVICE BULLETIN COVERAGE ON THIS PRODUCT IF IT IS SOLD OUTSIDE THE COUNTRY OF THE SELLING DEALER'S AUTHORIZED LOCATION. This policy does not apply to products that have received authorization for export from POLARIS. Dealers may not give authorization for export. You should consult an authorized dealer to determine this product's warranty or service coverage if you have any questions. This policy does not apply to products registered to government officials or military personnel on assignment outside the country of the selling dealer's authorized location. This policy does not apply to Safety Bulletins.

# WARRANTY

## Notice

If your product is registered outside of the country where it was purchased and you have not followed the procedure set above, your product will no longer be eligible for warranty or service bulletin coverage of any kind, other than safety bulletins. Products registered to government officials or military personnel on assignment outside of the country where the product was purchased will continue to be covered by the Limited Warranty.

Please work with your dealer to resolve any warranty issues. Should your dealer require any additional assistance, they will contact the appropriate person at POLARIS.

This warranty gives you specific legal rights, and you may also have other rights which vary from state to state or in different countries. If any of the above terms are void because of federal, state, local law, all other warranty terms will remain in effect.

***For questions call POLARIS Customer Assistance:***

United States & Canada: 1-800-POLARIS (1-800-765-2747)

French: 1-800-268-6334

## U.S.A. EPA Emissions Limited Warranty

This emissions limited warranty is in addition to the POLARIS standard limited warranty for your vehicle. POLARIS Industries Inc. warrants that at the time it is first purchased, this emissions-certified vehicle is designed, built and equipped so it conforms with applicable U.S. Environmental Protection Agency emission regulations. POLARIS warrants that the vehicle is free from defects in materials and workmanship that would cause it to fail to meet these regulations.

The warranty period for off road vehicles 100cc or greater emissions-certified vehicles starts on the date of purchase by original retail purchaser and continues for a period of 500 hours of engine operation, 5000 kilometers (3100 miles) of vehicle travel, or 30 calendar months from the date of purchase, whichever comes first. The warranty period for ATVs less than 100cc emissions-certified vehicles starts on the date of purchase by original retail purchaser and continues for a period of 250 hours of engine operation, 2500 kilometers (1550 miles) of vehicle travel, or 30 calendar months from the date of purchase, whichever comes first. This EPA emissions warranty period is extended for at least as long as the standard factory warranty that Polaris provides on the vehicle as a whole. The EPA emissions warranty period does not further extend if you purchase additional warranty coverage in the form of a service contract or other paid warranty extension, but emission-related parts may be covered subject to the terms of any such paid service contract or paid warranty extension.

This emissions limited warranty covers components whose failure increases the vehicle's regulated emissions, and it covers components of systems whose only purpose is to control emissions. Repairing or replacing other components not covered by this warranty is the responsibility of the vehicle owner. This emissions limited warranty does not cover components whose failure does not increase the vehicle's regulated emissions.

For exhaust emissions, emission-related components include any engine parts related to the following systems:

- Air-induction system
- Fuel system
- Ignition system
- Exhaust gas recirculation systems

The following parts are also considered emission-related components for exhaust emissions:

- Aftertreatment devices
- Crankcase ventilation valves
- Sensors
- Electronic control units

## U.S.A. EPA Emissions Limited Warranty

The following parts are considered emission-related components for evaporative emissions:

- Fuel Tank
- Fuel Cap
- Fuel Line
- Fuel Line Fittings
- Clamps*
- Pressure Relief Valves*
- Control Valves*
- Control Solenoids*
- Electronic Controls*
- Vacuum Control Diaphragms*
- Control Cables*
- Control Linkages*
- Purge Valves
- Vapor Hoses
- Liquid/Vapor Separator
- Carbon Canister
- Canister Mounting Brackets
- Carburetor Purge Port Connector

*As related to the evaporative emission control system.

The exclusive remedy for breach of this limited warranty shall be, at the exclusive option of POLARIS, repair or replacement of any defective materials, components or products. THE REMEDIES SET FORTH IN THIS LIMITED WARRANTY ARE THE ONLY REMEDIES AVAILABLE TO ANY PERSON FOR BREACH OF THIS WARRANTY. POLARIS SHALL HAVE NO LIABILITY TO ANY PERSON FOR INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES OF ANY DESCRIPTION, WHETHER ARISING OUT OF EXPRESS OR IMPLIED WARRANTY OR ANY OTHER CONTRACT, NEGLIGENCE OR OTHER TORT OR OTHERWISE. THIS EXCLUSION OF CONSEQUENTIAL, INCIDENTAL, AND SPECIAL DAMAGES IS INDEPENDENT FROM AND SHALL SURVIVE ANY FINDING THAT THE EXCLUSIVE REMEDY FAILED OF ITS ESSENTIAL PURPOSE.

ALL IMPLIED WARRANTIES (INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE) ARE LIMITED IN DURATION TO THE WARRANTY PERIOD DESCRIBED HEREIN. POLARIS DISCLAIMS ALL EXPRESS WARRANTIES NOT STATED IN THIS WARRANTY. Some states do not allow limitations on how long an implied warranty lasts, so the above limitation may not apply if it is inconsistent with the controlling state law.

This limited warranty excludes failures not caused by a defect in material or workmanship. This limited warranty does not cover damage due to accidents, abuse or improper handling, maintenance or use. This limited warranty also does not cover any engine that has been structurally altered, or when the vehicle has been used in racing competition. This limited warranty also does not cover physical damage, corrosion or defects caused by fire, explosions or other similar causes beyond the control of POLARIS.

Owners are responsible for performing the scheduled maintenance identified in the owner's manual. POLARIS may deny warranty claims for failures that have been caused by the owner's or operator's improper maintenance or use, by accidents for which POLARIS has no responsibility, or by acts of God.

Any qualified repair shop or person may maintain, replace, or repair the emission control devices or systems on your vehicle. POLARIS recommends that you contact an authorized POLARIS dealer to perform any service that may be necessary for your vehicle. POLARIS also recommends that you use only POLARIS parts. It is a potential violation of the Clean Air Act if a part supplied by an aftermarket parts manufacturer reduces the effectiveness of the vehicle's emission controls. Tampering with emission controls is prohibited by federal law.

# WARRANTY

## California Residents

Certain POLARIS Off-Road Vehicles are available in 49-state and 50-state versions. Only the 50-state models are certified for sale in California. The 50-state models available for sale in California are identified by the letter "C" in the model name (e.g., R13UH88A_C). The POLARIS 50-state models are designed and built with features such as a reduced cargo box capacity. Any modifications to these features may be a violation of the applicable California regulations and may void this limited emissions warranty offered by the manufacturer.

If you have any questions regarding your warranty rights and responsibilities, please contact POLARIS Customer Assistance:

United States & Canada: 1-800-POLARIS (1-800-765-2747)

French: 1-800-268-6334

# MAINTENANCE LOG

Use the following chart to record periodic maintenance.

| DATE | MILES (KM) OR HOURS | TECHNICIAN | SERVICE PERFORMED / COMMENTS |
|---|---|---|---|
| | | | |
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# ⚠WARNING

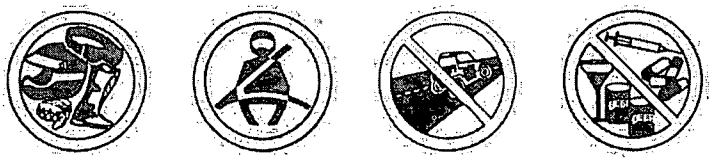
Improper vehicle use can result in SEVERE INJURY or DEATH

NEVER Operate:

- If you are under age 16 and without a valid driver's license.
- Without first viewing safety video and taking a ROHVA training course at www.rohva.org.
- On excessively steep hills.
- On public roads (unless designated for off-road use).
- With a passenger who is not seated in a passenger seat, or with passengers under age 12 or who cannot comfortably reach the floor and hand holds.
- On paved surfaces - pavement may seriously affect handling and control.
- With non-Polaris approved accessories - they may seriously affect stability.

ALWAYS:

- Wear your seat belt. Vehicle rollover can cause severe injury or death.
- Secure cab nets or doors and keep hands and feet inside vehicle at all times.
- Wear a helmet, eye protection, gloves, long-sleeve shirt, long pants and over-the-ankle boots.
- Reduce speed and use extra caution when carrying passengers.
- Avoid sharp turns or turns while applying heavy throttle.
- Operate slowly in reverse - avoid sharp turns or sudden braking.
- Make sure passengers read and understand all safety labels.



ALL RIDERS MUST WEAR AN APPROVED HELMET AND PROTECTIVE GEAR.
ALL RIDERS MUST WEAR SEAT BELTS. NEVER USE ON PUBLIC ROADS.
NEVER USE WITH DRUGS OR ALCOHOL.

READ OWNER'S MANUAL. FOLLOW ALL INSTRUCTIONS AND WARNINGS.

POLARIS

For your nearest Polaris dealer,
call 1-800-POLARIS (765-2747)
or visit www.polaris.com
Polaris Industries Inc.
2100 Hwy. 55
Medina, MN 55340
Part No. 9925470 Rev 01
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# ABOUT US

## IMPROVING LIVABILITY & VITALITY OF THE DISTRICT

In 2001, City Center Partnership was formed to manage the downtown Business Improvement District in the 36-block area bounded by Gervais, Elmwood, Assembly and Marion streets in Columbia, SC. The organization provides public space management, economic development, place management, marketing services, and public advocacy for the Main Street District. The Board of Directors oversee the organization's mission – to focus on filling vacancies in commercial properties, retaining existing downtown businesses and recruiting new ones, expanding the downtown residential base, and creating a safe, clean, and friendly downtown environment.

## WHO WE ARE

### Matt Kennell, *President and CEO*

MATT@CITYCENTERCOLUMBIA.SC (MAILTO:MATT@CITYCENTERCOLUMBIA.SC)

Matt is a native of Virginia and has worked in urban development and management for over 30 years in Florida, Virginia, and South Carolina. He loves spending time with his family and his two crazy Jack Russell Terriers. If you're looking for him, chances are you will either find him somewhere in the Main Street District or navigating his boat on Lake Murray!

### Karel Givens, *Vice President, Administration & Development*

KAREL@CITYCENTERCOLUMBIA.SC (MAILTO:KAREL@CITYCENTERCOLUMBIA.SC)

Karel is a native New Yorker, avid runner, and travel buff with a special affection for Italy and its culture. She is a huge fan of the New York Giants and Yankees.

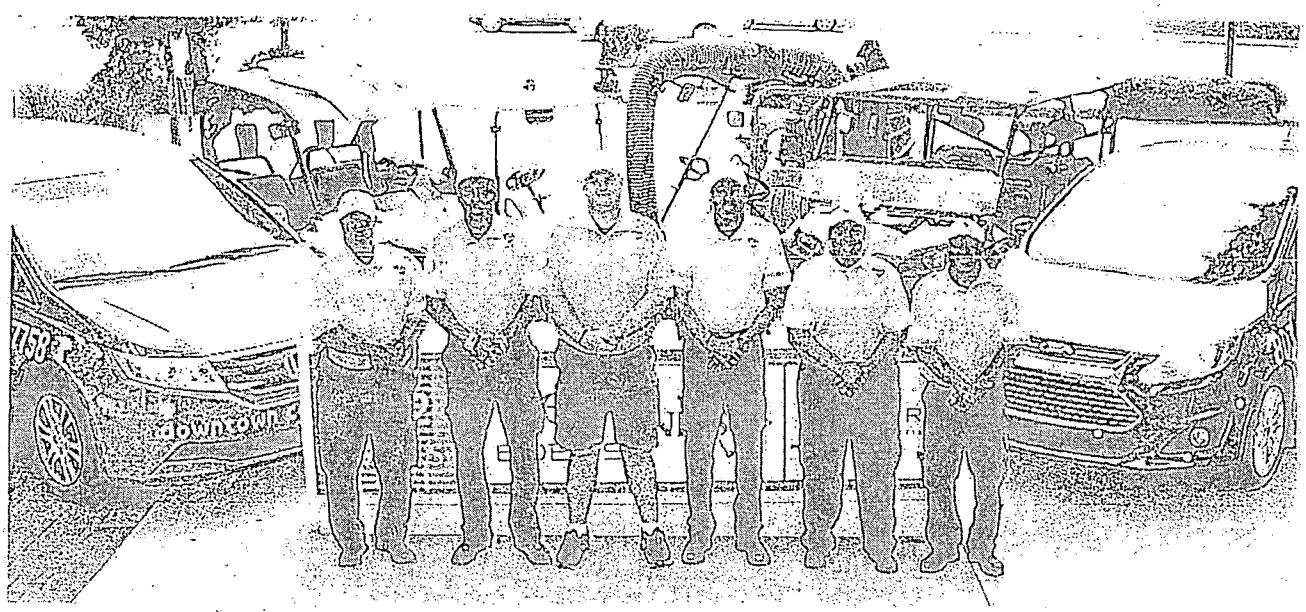
### Lorri-Ann Carter, *Director of Marketing*

LA@CARTERTODD.COM (MAILTO:LA@CARTERTODD.COM)

Lorri-Ann is a native of Georgia and has worked in the public relations and marketing industry for nearly 25 years. Her favorite time of the year is football season, when she is pulling for the University of Georgia Bulldogs and the University of South Carolina Gamecocks. And no, that is not a typo!

The Yellow Shirts help keep things clean and they help keep people safe and they know a lot about what to see and do in downtown Columbia and if they seem to be around all hours of the day and night, it's because they are. They work from 7:30 a.m. to 11:30 p.m. daily and they've been on the job since 2002, shuttling people to their cars, helping them find their way, spotting potential problems and just generally being visible and helpful in whatever way they can.

*To request free shuttle transportation within the Main Street District, call (803) 309-7758 or for customer service call 803-587-7831.*



(/dining)

## Dining

SIP AND SAVOR, Y'ALL.

(/shopping)

## Shopping

ONE-STOP SHOPPING DESTINATION

(/culture)

## Art, Culture & History

A STAPLE OF COLUMBIA'S CULTURAL LIFE

(/services)

ROA 709

# Exhibit 2

| DATE | BILL OF SALE | CUSTOMER NAME | ATV/SIDE BY SIDE/TRAILER | TAXABLE AMOUNT | 7% SALES TAX DUE | SALES TAX CHARGED (5%) | ADDITIONAL SALES TAX DUE | TAXABLE MEASURE OF ADDITIONAL SALES TAX DUE |
|---|---|---|---|---|---|---|---|---|
| 08/03/13 | 1802 | Kyle Hewett | Polaris Ranger | $ 10,319.00 | $ 722.33 | $ 300.00 | $ 422.33 | $ 6,033.29 |
| 08/09/13 | 1808 | Ruby Platt or Donald Platt | Polaris Ranger | $ 7,200.00 | $ 504.00 | $ 300.00 | $ 204.00 | $ 2,914.29 |
| 08/11/13 | 1799 | Gerald Hunsaker | Polaris Sportsman | $ 8,176.00 | $ 572.32 | $ 300.00 | $ 272.32 | $ 3,890.29 |
| 09/06/13 | 1824 | Chris Felder | Polaris Sportsman | $ 5,340.00 | $ 373.80 | $ 267.00 | $ 106.80 | $ 1,525.71 |
| 09/11/13 | 1825 | Arthur M. Mittendorf | Polaris Ranger | $ 15,475.00 | $ 1,083.25 | $ 300.00 | $ 783.25 | $ 11,189.29 |
| 09/15/13 | 1833 | Maxie Young | Polaris Ranger/Trailer | $ 13,295.00 | $ 930.65 | $ 300.00 | $ 630.65 | $ 9,009.29 |
| 10/04/13 | 1836 | City Center Partnership | Polaris Ranger | $ 16,652.00 | $ 1,165.64 | $ 300.00 | $ 865.64 | $ 12,366.29 |
| 10/08/13 | 1839 | Alan Haggard | Polaris Sportsman/Trailer | $ 11,665.00 | $ 816.55 | $ - | $ 816.55 | $ 11,665.00 |
| 10/22/13 | 1837 | Stacy Frazier | Polaris Sportsman | $ 5,590.00 | $ 391.30 | $ 279.50 | $ 111.80 | $ 1,597.14 |
| 10/23/13 | 1845 | Bobby Dalton | Utility Trailer | $ 2,200.00 | $ 154.00 | $ 110.00 | $ 44.00 | $ 628.57 |
| 10/24/13 | 1846 | Carson Robinson | Utility Trailer | $ 1,481.00 | $ 103.81 | $ 74.15 | $ 29.66 | $ 423.71 |
| 10/28/13 | 1843 | Joseph Bruccoli | 2013 Polaris RZR 4XP 900/Down 2 Earth Utility Trailer | $ 17,131.00 | $ 1,199.17 | $ 300.00 | $ 899.17 | $ 12,845.29 |
| 10/30/13 | 1851 | Lacie Duke | 2014 Polaris Razor XP-1000 | $ 20,000.00 | $ 1,400.00 | $ 300.00 | $ 1,100.00 | $ 15,714.29 |
| 10/30/13 | 1852 | Wayne Robinson | Utility Trailer | $ 1,300.00 | $ 91.00 | $ 70.00 | $ 21.00 | $ 300.00 |
| 10/31/13 | 1853 | John T. Murphy Jr. | Polaris ATV | $ 11,130.00 | $ 779.10 | $ 300.00 | $ 479.10 | $ 6,844.29 |
| [illegible] | 1855 | Jerry Sightler | Polaris Sportsman 850 | $ 10,500.00 | $ 735.00 | $ 300.00 | $ 435.00 | $ 6,214.29 |
| [illegible] | 1857 | Jerry Sightler | Polaris Sportsman 850 | $ 10,838.99 | $ 758.73 | $ 300.00 | $ 458.73 | $ 6,553.28 |
| 11/[illegible]/13 | 1860 | Michael Faulkner | Polaris Ranger 570 | $ 10,941.00 | $ 765.87 | $ 300.00 | $ 465.87 | $ 6,655.29 |
| 11/08/13 | 1863 | Michael Kirk | Polaris Ranger 900 | $ 13,628.00 | $ 953.96 | $ 300.00 | $ 653.96 | $ 9,342.29 |
| 11/14/13 | 1865 | Eugene O'Berry | Polaris Outlaw | $ 2,000.00 | $ 140.00 | $ 100.00 | $ 40.00 | $ 571.43 |
| 11/15/13 | 1866 | Jason Scott | Polaris Sportsman 570 | $ 7,470.48 | $ 522.93 | $ 300.00 | $ 222.93 | $ 3,184.77 |
| 11/20/13 | 1870 | Palmetto Automatic Sprinkler Co. | Trailer | $ 3,349.00 | $ 234.43 | $ 167.45 | $ 66.98 | $ 956.86 |
| 11/27/13 | 1877 | Shawn W. Broderson | 2014 GEM E4 | $ 13,531.00 | $ 947.17 | $ 300.00 | $ 647.17 | $ 9,245.29 |
| 11/30/13 | 1879 | Ryan Paquette | Polaris Ranger Crew 900 | $ 18,040.00 | $ 1,262.80 | $ - | $ 1,262.80 | $ 18,040.00 |
| 11/30/13 | 1878 | Terry Morgan | Polaris ATV | $ 11,526.00 | $ 806.82 | $ - | $ 806.82 | $ 11,526.00 |
| 12/09/13 | 1885 | Todd Walker | 2014 Polaris 570 Rgr/Down 2 Earth Utility Trailer | $ 10,346.00 | $ 724.22 | $ 300.00 | $ 424.22 | $ 6,060.29 |
| 12/11/13 | 1887 | Andrew Hodge | Down 2 Earth Utility Trailer | $ 2,149.00 | $ 150.43 | $ 107.45 | $ 42.98 | $ 614.00 |
| 12/13/13 | 1831 | Malcolm T. Nichols | 2014 Polaris ATV | $ 3,037.00 | $ 212.59 | $ 151.85 | $ 60.74 | $ 867.71 |
| 12/18/13 | 1881 | John T. Murphy Jr. | 2014 Polaris ATV | $ 7,415.00 | $ 519.05 | $ 300.00 | $ 219.05 | $ 3,129.29 |
| 12/21/13 | 1900 | Daniel Ford | 2014 Polaris RZR-170 [redacted] | $ 4,367.00 | $ 305.69 | $ 218.35 | $ 87.34 | $ 1,247.71 |
| 12/21/13 | 1901 | Douglas Tourville | 3 ATVs/ 1 Razor/ 1 Trailer | $ 53,801.00 | $ 3,766.07 | $ 1,500.00 | $ 2,266.07 | $ 32,372.43 |
| 12/24/13 | 1875 | Ricky Murphy | 2013 Polaris RZR170 | $ 4,298.00 | $ 300.86 | $ 214.90 | $ 85.96 | $ 1,228.00 |
| 12/24/13 | 1902 | Walter Rawl | 2014 Polaris Ranger 900-LE | $ 14,746.00 | $ 1,032.22 | $ - | $ 1,032.22 | $ 14,746.00 |
| 01/06/14 | 1907 | Daryl Buchardt | Polaris Sportsman 570 | $ 8,282.00 | $ 579.74 | $ - | $ 579.74 | $ 8,282.00 |
| 01/10/14 | 1906 | Richard Kalulastos | Polaris Ranger 800 & Utility Trailer | $ 14,947.00 | $ 1,046.29 | $ 370.00 | $ 676.29 | $ 9,661.29 |
| 01/16/14 | 1910 | Spartanburg Sewer District | Polaris Ranger 800 Crew | $ 14,239.00 | $ 996.73 | $ - | $ 996.73 | $ 14,239.00 |
| 01/17/14 | 1911 | Joseph Black | Polaris Razor 1000-XP | $ 20,946.00 | $ 1,466.22 | $ 300.00 | $ 1,166.22 | $ 16,660.29 |
| 01/21/14 | 1916 | James Roland | Polaris RZR800S | $ 12,900.00 | $ 903.00 | $ 300.00 | $ 603.00 | $ 8,614.29 |

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|---|---|---|---|---|---|---|---|---|
| 01/22/14 | 1884 Lee Stills | Polaris Outlaw 50/Polaris Outlaw 90/Polaris Sportsman 500 | $ 10,061.00 | $ 704.27 | $ 503.05 | $ 201.22 | $ | 2,874.57 |
| 01/23/14 | 1919 James Ratton | Utility Trailer | $ 1,000.00 | $ 70.00 | $ 50.00 | $ 20.00 | $ | 285.71 |
| 02/04/14 | 1922 John Eason | John Deere RSX-I Sport | $ 8,405.00 | $ 594.65 | $ 300.00 | $ 294.65 | $ | 4,209.29 |
| 02/05/14 | 1923 Eddie N. Wahidan | Polaris/Alcom Aluminum Trailer | $ 3,166.60 | $ 221.66 | $ 158.33 | $ 63.33 | $ | 904.74 |
| 02/11/14 | 1927 Hinton (Tripp) Davis | Polaris RZR 100 | $ 22,826.00 | $ 1,597.82 | $ - | $ 1,597.82 | $ | 22,826.00 |
| 02/13/14 | 1912 Jeremy J. Keeton | Polaris Scrambler 1000 ATV | $ 13,826.00 | $ 967.82 | $ - | $ 967.82 | $ | 13,826.00 |
| 02/15/14 | 1926 Hollis Coker | Polaris Ranger 800 & Utility Trailer | $ 12,845.00 | $ 899.15 | $ - | $ 899.15 | $ | 12,845.00 |
| 02/19/14 | 1917 Ronnie Wingard | Polaris Ranger 900 XP | $ 15,050.00 | $ 1,053.50 | $ - | $ 1,053.50 | $ | 15,050.00 |
| 02/27/14 | 1942 Richard D. Simmons | Polaris Sportsman 800 ATV | $ 9,497.00 | $ 664.79 | $ 300.00 | $ 364.79 | $ | 5,211.29 |
| 02/28/14 | 1945 Sean Shropshire | Utility Trailer | $ 1,473.95 | $ 103.18 | $ 73.65 | $ 29.53 | $ | 421.81 |
| 03/03/14 | 2028 Coby Raburn | Trailer | $ 3,937.00 | $ 275.59 | $ 184.25 | $ 91.34 | $ | 1,304.86 |
| 03/06/14 | 1951 Joseph Broccoli | Polaris Sportsman ACE | $ 8,991.00 | $ 629.37 | $ 300.00 | $ 329.37 | $ | 4,705.29 |
| 03/08/14 | 1947 Cliff Williamson | Polaris RZR 170 | $ 4,636.00 | $ 324.52 | $ - | $ 324.52 | $ | 4,636.00 |
| 03/12/14 | 1955 Jeff & Kelly Harmon | Polaris Sportsman 400 ATV | $ 6,552.00 | $ 458.64 | $ 300.00 | $ 158.64 | $ | 2,266.29 |
| 03/14/14 | 1987 Zach Buckley | Polaris ATV-850 Sportsman | $ 13,636.00 | $ 954.52 | $ 300.00 | $ 654.52 | $ | 9,350.29 |
| 03/18/14 | 1989 Timothy Buckard | Polaris Sportsman 570 | $ 10,695.00 | $ 748.65 | $ 331.00 | $ 417.65 | $ | 5,966.43 |
| 03/20/14 | 1990 Richie Peterson | Polaris Razor | $ 28,771.91 | $ 2,014.03 | $ 300.00 | $ 1,714.03 | $ | 24,486.20 |
| 03/21/14 | 1992 Stacey Oxendine | Polaris Ranger 900 LE | $ 18,537.00 | $ 1,297.59 | $ 300.00 | $ 997.59 | $ | 14,251.29 |
| 03/27/14 | 1993 Palmetto Environmental Consulting | Polaris Ranger 800 | $ 14,674.00 | $ 1,027.18 | $ 300.00 | $ 727.18 | $ | 10,384.29 |
| 03/27/14 | 2022 Timothy Burkard | Utility Trailer | $ 3,268.00 | $ 228.76 | $ - | $ 228.76 | $ | 3,268.00 |
| '14 | 2023 Timothy Burkard | Polaris Sportsman 570 | $ 9,195.00 | $ 643.65 | $ 300.00 | $ 343.65 | $ | 4,909.29 |
| a | 2020 Keith McMillan | Polaris Sportsman 570 | $ 7,026.00 | $ 491.82 | $ 300.00 | $ 191.82 | $ | 2,740.29 |
| 14 | 1999 Twila & Gary Poorbaugh | Polaris Ranger 400 | $ 9,850.00 | $ 689.50 | $ 300.00 | $ 389.50 | $ | 5,564.29 |
| 04/02/14 | 2026 Leverne or Ashley Berry | Polaris Ranger 900 Crew | $ 20,683.00 | $ 1,447.81 | $ 300.00 | $ 1,147.81 | $ | 16,397.29 |
| 04/04/14 | 2025 Paul House | Polaris Sportsman 570 | $ 6,218.00 | $ 435.26 | $ 300.00 | $ 135.26 | $ | 1,932.29 |
| 04/04/14 | 2018 Stacey Oxendine | Utility Trailer | $ 2,332.00 | $ 163.24 | $ 116.60 | $ 46.64 | $ | 666.29 |
| 04/10/14 | 2034 Earl Derrick | Polaris Outlaw 50 ATV | $ 2,527.00 | $ 176.89 | $ 105.00 | $ 71.89 | $ | 1,027.00 |
| 04/11/14 | 2036 Deborah Black | Polaris Ranger Crew 900 w/EPS | $ 18,859.00 | $ 1,320.13 | $ 300.00 | $ 1,020.13 | $ | 14,573.29 |
| 04/19/14 | 2073 Sage Right of Way Management (Zachary Ross) | Utility Trailer | $ 2,521.00 | $ 176.47 | $ - | $ 176.47 | $ | 2,521.00 |
| 04/19/14 | 2082 Sage Right of Way Management (Zachary Ross) | Utility Trailer | $ 2,521.00 | $ 176.47 | $ - | $ 176.47 | $ | 2,521.00 |
| 04/25/14 | 2063 Donald Scott | Polaris Sportsman 570 | $ 6,127.00 | $ 428.89 | $ 300.00 | $ 128.89 | $ | 1,841.29 |
| 04/25/14 | 2064 Greg Myers | Polaris Ranger 800-XP | $ 15,516.97 | $ 1,086.19 | $ 300.00 | $ 786.19 | $ | 11,231.26 |
| 04/25/14 | 2062 Mimi Miller | Polaris Sportsman 400 | $ 6,050.00 | $ 423.50 | $ - | $ 423.50 | $ | 6,050.00 |
| 04/25/14 | 2027 Tricia Humphries | Polaris Sportsman 90 | $ 2,799.00 | $ 195.93 | $ 139.95 | $ 55.98 | $ | 799.71 |
| 05/02/14 | 2078 William D. Lott III | Polaris Sportsman 850 Pursuit Camo | $ 9,569.50 | $ 669.87 | $ 300.00 | $ 369.87 | $ | 5,283.79 |
| 05/07/14 | 2081 Steven Cook | Polaris Sportsman 570 w/EPS | $ 8,236.00 | $ 576.52 | $ 300.00 | $ 276.52 | $ | 3,950.29 |
| 05/09/14 | 2080 Wyman or Teresa Barnes | Polaris RZR 4 800 w/EPS | $ 17,780.00 | $ 1,244.60 | $ 300.00 | $ 944.60 | $ | 13,494.29 |
| 05/10/14 | 2087 Nick & Erica Cribb | Polaris Ranger 800 Crew | $ 13,010.00 | $ 910.70 | $ - | $ 910.70 | $ | 13,010.00 |
| 05/14/14 | 2090 Orry Smith | Polaris RZR 570 | $ 11,366.00 | $ 795.62 | $ 300.00 | $ 495.62 | $ | 7,080.29 |
| 05/15/14 | 2095 Dan Allen | Polaris Sportsman 800 | $ 8,026.00 | $ 561.82 | $ 300.00 | $ 261.82 | $ | 3,740.29 |
| 05/15/14 | 2096 Dan Allen | Polaris Sportsman 570 w/EPS | $ 7,875.00 | $ 547.82 | $ 300.00 | $ 247.82 | $ | 3,540.29 |
| 05/15/14 | 2097 David Hawkins | Polaris Sportsman 400 | $ 8,330.00 | $ 613.10 | $ 300.00 | $ 313.10 | $ | 4,544.29 |
| 05/15/14 | 2094 SCDNR | Polaris Ranger 570 | $ 8,521.99 | $ 603.54 | $ 300.00 | $ 303.54 | $ | 4,336.28 |

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|---|---|---|---|---|---|---|---|---|---|
| 05/15/14 | 2098 | Tony Cestin | Utility Trailer | $ 953.00 | $ 66.71 | $ 47.65 | $ 19.06 | $ | 272.29 |
| 05/17/14 | 2100 | David Hough | Polaris RZR 800S LE w/EAS | $ 14,820.00 | $ 1,037.40 | $ - | $ 1,037.40 | $ | 14,820.00 |
| 05/23/14 | 2103 | Adam R. Caban | Yamaha Raptor | $ 2,000.00 | $ 140.00 | $ - | $ 140.00 | $ | 2,000.00 |
| 05/23/14 | 2103 | Adam R. Caban | Utility Trailer | $ 500.00 | $ 35.00 | $ - | $ 35.00 | $ | 500.00 |
| 05/24/14 | 2102 | Dale Gossett | Custom Trailer | $ 2,500.00 | $ 175.00 | $ - | $ 175.00 | $ | 2,500.00 |
| 05/27/14 | 2111 | Michael Lewis | Polaris Ranger S[redacted] | $ 14,410.00 | $ 1,008.70 | $ 300.00 | $ 708.70 | $ | 10,124.29 |
| 06/05/14 | 2039 | George A. Gerald II | Polaris RZR-L70 [redacted] | $ 4,515.00 | $ 316.05 | $ 226.75 | $ 89.30 | $ | 1,275.71 |
| 06/05/14 | 2116 | Whitney Watson | Polaris Ranger S70 | $ 11,130.00 | $ 779.10 | $ 300.00 | $ 479.10 | $ | 6,844.29 |
| 06/06/14 | 2108 | Eric Hartley | Polaris Ranger S70 Camo | $ 10,810.00 | $ 756.70 | $ 300.00 | $ 456.70 | $ | 6,524.29 |
| 06/19/14 | 2124 | Charles Johnson | Polaris Sportsman 850 XP | $ 12,877.00 | $ 901.39 | $ - | $ 901.39 | $ | 12,877.00 |
| 06/19/14 | 2122 | Christopher Smith | Polaris RZR S70 LE | $ 11,314.00 | $ 791.98 | $ 300.00 | $ 491.98 | $ | 7,028.29 |
| 06/20/14 | 2125 | Elton (Gene) Weed Jr. | Polaris Ranger 900 XP | $ 15,400.00 | $ 1,078.00 | $ 300.00 | $ 778.00 | $ | 11,114.29 |
| 06/26/14 | 2127 | Timothy Bott | Polaris Ranger Crew S70 | $ 7,700.00 | $ 539.00 | $ 300.00 | $ 239.00 | $ | 3,414.29 |
| 06/28/14 | 2128 | Palmetto Automatic Sprinkler Co. | Utility Trailer | $ 3,349.00 | $ 234.43 | $ 167.45 | $ 66.98 | $ | 956.86 |
| 07/03/14 | 2130 | Roger or Dodie Watson | Polaris Sportsman 500 | $ 5,500.00 | $ 385.00 | $ 275.00 | $ 110.00 | $ | 1,571.43 |
| 07/05/14 | 2132 | Blythewood Dental Associates | Utility Trailer | $ 2,901.55 | $ 203.11 | $ 145.08 | $ 58.03 | $ | 828.98 |
| 07/11/14 | 2133 | David Kreider | Polaris RZR XP4 1000 | $ 20,161.00 | $ 1,411.27 | $ 300.00 | $ 1,111.27 | $ | 15,875.29 |
| 07/12/14 | 2136 | Brandon or Dianne Jordan | Polaris Sportsman S70 | $ 6,676.00 | $ 467.32 | $ 300.00 | $ 167.32 | $ | 2,390.29 |
| 07/12/14 | 2134 | Dennis A. Day | Polaris Razor XP-1000 | $ 21,519.00 | $ 1,507.73 | $ 300.00 | $ 1,207.73 | $ | 17,253.29 |
| 07/19/14 | 2143 | Antonio Villegas | Polaris Ranger S70 | $ 10,346.00 | $ 724.22 | $ 300.00 | $ 424.22 | $ | 6,060.29 |
| [illegible]/14 | 2138 | Sarah or Scott Spencer | Polaris Sportsman 400 | $ 6,405.00 | $ 448.42 | $ 300.00 | $ 148.42 | $ | 2,120.29 |
| 1 | 2150 | Karyn Brinson | Polaris Sportsman S70 | $ 6,339.00 | $ 443.73 | $ 300.00 | $ 143.73 | $ | 2,053.29 |
| 1 | 2152 | Eric Buchanan | Polaris Sportsman 800 | $ 8,568.00 | $ 599.76 | $ 300.00 | $ 299.76 | $ | 4,282.29 |
| 08/02/14 | 2148 | Kristy Jumper | Polaris Sportsman 850 EPS | $ 6,026.00 | $ 421.82 | $ 300.00 | $ 121.82 | $ | 1,740.29 |
| 08/13/14 | 2155 | Dalton Langford | Polaris Sportsman 400 | $ 5,725.00 | $ 400.82 | $ 300.00 | $ 100.82 | $ | 1,440.29 |
| 08/28/14 | 2165 | Curtis Beard | Utility Trailer | $ 2,800.00 | $ 196.00 | $ - | $ 196.00 | $ | 2,800.00 |
| 08/28/14 | 2164 | James M. Walden Jr. (Buddys Marine) | Polaris Ranger S70 | $ 11,336.00 | $ 793.52 | $ - | $ 793.52 | $ | 11,336.00 |
| 09/06/14 | 2179 | Christopher V. c/o IC Outdoors | Polaris 900 Crew | $ 17,146.00 | $ 1,200.22 | $ - | $ 1,200.22 | $ | 17,146.00 |
| 09/09/14 | 2171 | Aaron Honeycutt | Polaris Sportsman 800 | $ 5,500.00 | $ 385.00 | $ 275.00 | $ 110.00 | $ | 1,571.43 |
| 09/11/14 | 2173 | Jimmie Williams | Polaris ATV | $ 9,747.00 | $ 682.29 | $ - | $ 682.29 | $ | 9,747.00 |
| 09/17/14 | 2183 | Rebecca or Frankie Thomas | Polaris RZR 1000 | $ 9,400.00 | $ 658.00 | $ 300.00 | $ 358.00 | $ | 5,114.29 |
| 09/18/14 | 2184 | Randy Starnes | Polaris Razor XP-1000 | $ 23,351.00 | $ 1,634.57 | $ 300.00 | $ 1,334.57 | $ | 19,065.29 |
| 09/18/14 | 2160 | Robert Hartnett | Polaris Ranger 800 Crew | $ 16,852.00 | $ 1,179.64 | $ - | $ 1,179.64 | $ | 16,852.00 |
| 09/19/14 | 2182 | Nathan Mechling | Polaris Ranger S70 | $ 9,646.00 | $ 675.22 | $ 300.00 | $ 375.22 | $ | 5,360.29 |
| 09/23/14 | 2186 | Josh Morris | Polaris RZR 1000 Highlifter | $ 27,987.00 | $ 1,959.09 | $ 300.00 | $ 1,659.09 | $ | 23,701.29 |
| 09/24/14 | 2186 | Piedmont Plumbers (Christopher Veronee) | Polaris Alcom Utility Trailer | $ 4,389.00 | $ 307.23 | $ 219.45 | $ 87.78 | $ | 1,254.00 |
| 10/04/14 | 2187 | Brad Bowers | Polaris Ranger Crew 900 | $ 22,076.00 | $ 1,545.32 | $ 300.00 | $ 1,245.32 | $ | 17,790.29 |
| 10/09/14 | 2291 | James Knight | Polaris Ranger 900 | $ 15,881.00 | $ 1,111.67 | $ 302.00 | $ 811.67 | $ | 11,595.29 |
| 10/10/14 | 2188 | Bryan Martin | Polaris RZR 1000 LE | $ 16,700.00 | $ 1,169.00 | $ 300.00 | $ 869.00 | $ | 12,414.29 |
| 10/15/14 | 2195 | Columbia College Police Dept. | Polaris EV Ranger | $ 12,446.00 | $ 871.22 | $ 300.00 | $ 571.22 | $ | 4,160.29 |
| 10/17/14 | 2188 | University of SC(Facilities & Support) | DTE Trailer | $ 2,538.00 | $ 177.66 | $ 94.70 | $ 82.96 | $ | 1,185.14 |
| 10/28/14 | 2296 | Dustin w. Sisler | Polaris Ranger 800 | $ 13,701.00 | $ 959.07 | $ - | $ 959.07 | $ | 13,701.00 |
| 10/29/14 | 2220 | Brantley Mewine | Polaris Ranger S70 Full Size | $ 12,501.00 | $ 875.07 | $ 300.00 | $ 575.07 | $ | 8,215.29 |

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|---|---|---|---|---|---|---|---|---|
| 10/11/14 | 2214 Todd Phipps or Drain Solutions | Polaris Ranger 800 Camo | $ 13,928.00 | $ 974.96 | $ 300.00 | $ 674.96 | $ | 9,642.29 |
| 11/04/14 | 2216 Gerald Fortuna | Polaris Ranger 570 | $ 10,645.00 | $ 745.22 | $ 300.00 | $ 445.22 | $ | 6,760.29 |
| 11/15/14 | 2238 Michael Collins | Polaris Razor 900 S | $ 19,761.00 | $ 1,348.27 | $ 300.00 | $ 1,048.27 | $ | 14,975.29 |
| 11/16/14 | 2191 Baxter | Can Am Maverick 1000 | $ 9,800.00 | $ 686.00 | $ - | $ 686.00 | $ | 9,800.00 |
| 11/20/14 | 2239 Max Kelly | Polaris Rzr 1000 Highlifter | $ 28,946.00 | $ 2,026.22 | $ 300.00 | $ 1,726.22 | $ | 24,660.29 |
| 11/21/14 | 2227 Thomas Smothers | Utility Trailer | $ 2,287.00 | $ 160.09 | $ 114.35 | $ 45.74 | $ | 653.43 |
| 11/25/14 | 2260 Dawn Hidden | Polaris Razor 1000 | $ 21,958.00 | $ 1,537.76 | $ 300.00 | $ 1,237.76 | $ | 17,682.29 |
| 11/28/14 | 2248 William G. Ackerman | Polaris Ranger Crew 900 | $ 18,501.00 | $ 1,302.07 | $ 300.00 | $ 1,002.07 | $ | 14,315.29 |
| 12/02/14 | 2266 John Jones | Polaris RZR 170 | $ 5,315.93 | $ 372.12 | $ 265.82 | $ 106.30 | $ | 1,518.55 |
| 12/04/14 | 2267 Kelly Hill | Polaris Sportsman 570 | $ 7,346.00 | $ 514.22 | $ 300.00 | $ 214.22 | $ | 3,060.29 |
| 12/05/14 | 2268 David Queen | Polaris Sportsman 570 | $ 9,312.00 | $ 651.84 | $ 300.00 | $ 351.84 | $ | 5,026.29 |
| 12/05/14 | 2253 Michael Smoak | Polaris 900 XP, PS, M. Titanium | $ 17,280.00 | $ 1,209.60 | $ 300.00 | $ 909.60 | $ | 12,994.29 |
| 12/10/14 | 2270 Simon Walker | Polaris Sportsman 850 | $ 8,446.00 | $ 591.22 | $ 300.00 | $ 291.22 | $ | 4,160.29 |
| 12/12/14 | 2258 Ernest E. Frost | DTE Trailer | $ 2,387.00 | $ 167.09 | $ 119.35 | $ 47.74 | $ | 682.00 |
| 12/12/14 | 2271 Kenneth Godley | Polaris RZR | $ 21,456.00 | $ 1,529.92 | $ 300.00 | $ 1,229.92 | $ | 17,570.29 |
| 12/12/14 | 2272 Kenneth Godley | Polaris 1000 RZR | $ 21,456.00 | $ 1,529.92 | $ 300.00 | $ 1,229.92 | $ | 17,570.29 |
| 12/12/14 | 2275 Kenneth Godley | DTE Trailer | $ 2,700.00 | $ 189.00 | $ 135.00 | $ 54.00 | $ | 771.43 |
| 12/13/14 | 2276 Kevin Welch | Polaris Outlaw 90 | $ 2,700.00 | $ 189.00 | $ 135.00 | $ 54.00 | $ | 771.43 |
| 12/13/14 | 2277 Shane Burroughs | Polaris Outlaw 50 | $ 2,050.00 | $ 143.50 | $ 102.50 | $ 41.00 | $ | 585.71 |
| 12/17/14 | 2278 Jessica Alley | Polaris Outlaw 90 | $ 2,000.00 | $ 140.00 | $ 100.00 | $ 40.00 | $ | 571.43 |
| [illegible]14 | 2254 Jason Peebles | Polaris RZR 170 | $ 3,270.61 | $ 228.94 | $ 134.95 | $ 93.99 | $ | 1,342.75 |
| | 2285 Marguerite Latterton | Polaris Outlaw 90 | $ 4,736.00 | $ 331.52 | $ 236.80 | $ 94.72 | $ | 1,353.14 |
| | 2224 Michael C. Terrell | Polaris Outlaw 50 | $ 2,799.00 | $ 195.93 | $ 139.95 | $ 55.98 | $ | 799.71 |
| 12/[illegible]14 | 2286 Erica Cribb | Polaris Ranger 570 | $ 2,100.00 | $ 147.00 | $ 105.00 | $ 42.00 | $ | 600.00 |
| 12/31/14 | 2287 Kenneth DeMeza | Polaris Sportsman 570 EPS Camo | $ 10,396.00 | $ 762.86 | $ 300.00 | $ 462.86 | $ | 6,612.29 |
| 01/06/15 | 2294 Lucas Meetze | Polaris Highlifter 1000 Razor | $ 9,780.00 | $ 684.60 | $ 300.00 | $ 384.60 | $ | 5,494.29 |
| 01/10/15 | 2295 Jason Peebles | Polaris Scrambler 1000 XP | $ 22,652.00 | $ 1,585.64 | $ 300.00 | $ 1,285.64 | $ | 18,366.29 |
| 01/15/15 | 2304 Parker Mims | Polaris Sportsman 570 | $ 14,884.00 | $ 1,041.88 | $ 300.00 | $ 741.88 | $ | 10,598.29 |
| 01/26/15 | 2291 Daniel Connors | Polaris Ranger XP 900 EPS | $ 8,346.00 | $ 584.22 | $ 300.00 | $ 284.22 | $ | 4,060.29 |
| 02/13/15 | 2354 Steve Carter | Polaris Sportsman ALC | $ 11,596.00 | $ 811.72 | $ 300.00 | $ 511.72 | $ | 7,310.29 |
| 02/18/15 | 2359 Wayne Branham | Polaris Sportsman 850 SP | $ 9,582.00 | $ 670.74 | $ 300.00 | $ 370.74 | $ | 5,296.29 |
| 02/20/15 | 2345 Jeremy Thomas | Polaris Razor 1000 | $ 10,546.00 | $ 738.22 | $ 300.00 | $ 438.22 | $ | 6,260.29 |
| 02/20/15 | 2356 Tab McCullough | Utility Trailer | $ 24,150.00 | $ 1,690.50 | $ 300.00 | $ 1,390.50 | $ | 19,864.29 |
| 02/20/15 | 2367 Tab McCullough | Utility Trailer | $ 3,454.00 | $ 241.78 | $ 172.70 | $ 69.08 | $ | 986.86 |
| 02/21/15 | 2361 Wayne Branham | Polaris Generator | $ 3,154.00 | $ 220.78 | $ 157.70 | $ 63.08 | $ | 901.14 |
| 02/25/15 | 2310 Kyle Murray | Polaris Ranger S70 Full Size | $ 1,400.00 | $ 98.00 | $ - | $ 98.00 | $ | 1,400.00 |
| 02/28/15 | 2311 Jason Chastin | Polaris RZR 1000 | $ 16,150.00 | $ 1,130.50 | $ 300.00 | $ 830.50 | $ | 11,864.29 |
| 03/05/15 | 2363 David Walters | Polaris RZR 1000 | $ 21,301.00 | $ 1,491.07 | $ 300.00 | $ 1,191.07 | $ | 17,015.29 |
| 03/05/15 | 2313 Ryan Duvry | Polaris RZR S70 | $ 23,696.00 | $ 1,658.72 | $ 300.00 | $ 1,358.72 | $ | 19,410.29 |
| 03/07/15 | 2369 Jessica Blaylock | Utility Trailer | $ 11,446.00 | $ 801.22 | $ 300.00 | $ 501.22 | $ | 7,160.29 |
| 03/07/15 | 2370 Jessica Blaylock | Polaris Razor 4 | $ 1,837.00 | $ 128.59 | $ 91.85 | $ 36.74 | $ | 524.86 |
| 03/10/15 | 2125 Ernest Long Jr. | Polaris RZR 4 (Delivered to Ultimate Audio & Recv Pymt. They will deliver to c | $ 28,179.00 | $ 1,972.53 | $ 300.00 | $ 1,672.53 | $ | 23,893.29 |
| 04/04/15 | Charles Johnson | | $ 23,530.00 | $ 1,647.10 | $ - | $ 1,647.10 | $ | 23,530.00 |

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|---|---|---|---|---|---|---|---|---|
| 04/07/15 | 1056 James Overstreet | Polaris Ranger 900 Crew Camo | $ 19,120.00 | $ 1,338.40 | $ - | $ 1,338.40 | $ | 19,120.00 |
| 04/10/15 | 1046 Earl Hamre | 2 Polaris Outlaw 50's | $ 3,926.00 | $ 274.82 | $ - | $ 274.82 | $ | 3,926.00 |
| 04/10/15 | 1059 Michael Bundrick | Polaris Sportsman 570 | $ 8,893.00 | $ 622.51 | $ 300.00 | $ 322.51 | $ | 4,607.29 |
| 04/11/15 | 1047 Austin & Angela Padgett | Polaris RZR 800XC | $ 17,226.00 | $ 1,205.82 | $ 300.00 | $ 905.82 | $ | 12,940.29 |
| 04/11/15 | 1048 David Douglas | DTE Trailer | $ 1,590.00 | $ 111.30 | $ 79.50 | $ 31.80 | $ | 454.29 |
| 04/16/15 | 1067 Kyle Smalley | Polaris RZR 900S | $ 16,908.00 | $ 1,183.56 | $ 300.00 | $ 883.56 | $ | 12,622.29 |
| 04/18/15 | 1070 James Rogers | Polaris Ranger 570 | $ 11,246.00 | $ 787.22 | $ 300.00 | $ 487.22 | $ | 6,960.29 |
| 04/18/15 | 1050 Richard Percival | Polaris Ranger 900 Crew | $ 20,277.00 | $ 1,419.39 | $ - | $ 1,419.39 | $ | 20,277.00 |
| 04/21/15 | 1072 Patricia C. Cooper | Polaris Ranger 900 | $ 13,346.85 | $ 934.28 | $ 300.00 | $ 634.28 | $ | 9,061.14 |
| 04/25/15 | 2391 Steven Evans | Polaris RZR 900 Trail | $ 15,546.00 | $ 1,088.22 | $ 300.00 | $ 788.22 | $ | 11,260.29 |
| 05/01/15 | 1075 James Rogers | Polaris Sportsman 570 Camo | $ 7,796.00 | $ 545.72 | $ 300.00 | $ 245.72 | $ | 3,510.29 |
| 05/06/15 | 2404 Pugh's Welding & Fabrication | Polaris Ranger Crew 570 Full Size w/EPS | $ 20,490.00 | $ 1,434.30 | $ - | $ 1,434.30 | $ | 20,490.00 |
| 05/12/15 | 1076 James Connelly | Polaris RZR170 [redacted] | $ 4,600.00 | $ 322.00 | $ 230.00 | $ 92.00 | $ | 1,314.29 |
| 05/12/15 | 2401 John T. Williams | Polaris Sportsman 700 | $ 5,000.00 | $ 350.00 | $ 250.00 | $ 100.00 | $ | 1,428.57 |
| 05/15/15 | 2401 Lexington Police Dept. | Utility Trailer | $ 1,223.00 | $ 85.61 | $ 61.15 | $ 24.46 | $ | 349.43 |
| 05/19/15 | 2411 Daniel T. Norris | DTE Trailer | $ 4,328.00 | $ 302.95 | $ 216.40 | $ 86.56 | $ | 1,236.57 |
| 05/23/15 | 2417 Walter Haverstat | Polaris Sportsman 570 SP | $ 8,246.00 | $ 577.22 | $ 300.00 | $ 277.22 | $ | 3,960.29 |
| 05/24/15 | 2390 William Lockett | Utility Trailer | $ 2,230.00 | $ 156.10 | $ 111.50 | $ 44.60 | $ | 637.14 |
| 06/11/15 | 2505 Bryan Getz | DTE Trailer | $ 1,157.00 | $ 80.99 | $ - | $ 80.99 | $ | 1,157.00 |
| 06/13/15 | 2507 Cynthia A. Hicks | DTE Trailer | $ 1,448.00 | $ 101.36 | $ 72.40 | $ 28.96 | $ | 413.71 |
| 13/15 | 2506 Grant W. Larlee | Polaris Phoenix | $ 3,767.00 | $ 263.69 | $ 188.35 | $ 75.34 | $ | 1,076.29 |
| | 2508 Jack Stewart | Polaris RZR 1000XP Fox Edition | $ 24,691.00 | $ 1,728.37 | $ 300.00 | $ 1,428.37 | $ | 20,405.29 |
| | 2509 Daniel Norris | Polaris RZR 170 | $ 5,250.00 | $ 367.50 | $ 262.50 | $ 105.00 | $ | 1,500.00 |
| 06/[illegible] | 2516 Travis Dutch | Polaris Razor 900 S | $ 17,771.00 | $ 1,244.11 | $ 300.00 | $ 944.11 | $ | 13,487.29 |
| 07/08/15 | 2434 Jon V. Moldovan Sr. | Polaris Aluminum Trailer | $ 3,240.00 | $ 226.80 | $ 162.00 | $ 64.80 | $ | 925.71 |
| 07/23/15 | 2525 Anthony Williams | Polaris Sportsman ALE | $ 6,380.00 | $ 446.60 | $ 300.00 | $ 146.60 | $ | 2,094.29 |
| 07/30/15 | 2440 Anthony Williams | RZR900 Trail w/EPS | $ 15,826.00 | $ 1,112.72 | $ 300.00 | $ 812.72 | $ | 11,610.29 |
| 08/08/15 | 2531 Donald L. Leydig | Polaris Ranger EV | $ 13,083.00 | $ 915.60 | $ 300.00 | $ 615.60 | $ | 8,794.29 |
| 08/15/15 | 2541 Lauren Bookright | Polaris RZR 1000 w/EPS | $ 19,599.00 | $ 1,371.93 | $ 300.00 | $ 1,071.93 | $ | 15,313.29 |
| 08/20/15 | 2542 Drew or Melanie Inman | Polaris RZR-S 900 | $ 14,200.00 | $ 994.00 | $ 300.00 | $ 694.00 | $ | 9,914.29 |
| 08/20/15 | 2540 William Watson | Polaris Ranger 570 Camo | $ 10,895.00 | $ 762.72 | $ 300.00 | $ 462.72 | $ | 6,610.29 |
| 08/27/15 | 2546 Dean Givens & Eric Shirley | Polaris Ranger 570 Crew Full Size | $ 14,535.00 | $ 1,017.45 | $ 300.00 | $ 717.45 | $ | 10,249.29 |
| 08/28/15 | 2549 Darry Beaver | Polaris Razor Highlifter | $ 22,084.00 | $ 1,545.88 | $ - | $ 1,545.88 | $ | 22,084.00 |
| 08/28/15 | 2550 Caleb Beaver | Polaris Highlifter | $ 24,731.00 | $ 1,731.31 | $ - | $ 1,731.31 | $ | 24,733.00 |
| 08/31/15 | 2556 Mark Medlin | Polaris Ranger 900 Crew Camo 6 Passenger | $ 22,688.00 | $ 1,588.16 | $ - | $ 1,588.16 | $ | 22,688.00 |
| 09/04/15 | 2558 Fredrick Summers | Polaris RZR 900S | $ 17,596.00 | $ 1,231.72 | $ 300.00 | $ 931.72 | $ | 13,310.29 |
| 09/05/15 | 2551 John Ranch | Polaris Sportsman 400 | $ 6,604.00 | $ 462.28 | $ 300.00 | $ 162.28 | $ | 2,318.29 |
| 09/11/15 | 2049 Mervin O. Miller | Polaris Ranger 900 Crew-LE | $ 19,895.00 | $ 1,392.72 | $ 300.00 | $ 1,092.72 | $ | 15,610.29 |
| 09/11/15 | 2564 Orry Smith | 2015 Polaris Sportsman 570 | $ 7,446.00 | $ 521.22 | $ 300.00 | $ 221.22 | $ | 3,160.29 |
| 09/15/15 | 2547 Brian Bass | Polaris Outlaw 50 Pink [redacted] | $ 2,000.00 | $ 140.00 | $ 100.00 | $ 40.00 | $ | 571.43 |
| 09/15/15 | 2562 Steven Hubbard | Polaris Ranger 900 XP | $ 14,000.00 | $ 980.00 | $ 300.00 | $ 680.00 | $ | 9,714.29 |
| 10/10/15 | 2583 Tod Seaton | Polaris Sportsman EFX | $ 6,674.00 | $ 467.18 | $ 300.00 | $ 167.18 | $ | 2,388.29 |
| 10/13/15 | 2580 Mark Leaphart | 2011 Yamaha Big Bear 400 | $ 3,700.00 | $ 259.00 | $ 185.00 | $ 74.00 | $ | 1,057.14 |

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|---|---|---|---|---|---|---|---|---|---|
| 10/17/15 | 2582 Hope Britt | Polaris Ranger 570 Midsize Crew | $ | 13,176.00 | $ | 922.32 | $ | 300.00 | $ | 622.32 | $ | 8,830.29 |
| 10/22/15 | 2596 Roy Lee Gilliam | Polaris RZR 1000 | $ | 17,000.00 | $ | 1,190.00 | $ | - | $ | 1,190.00 | $ | 17,000.00 |
| 10/29/15 | 2600 Chad Goodenough | Polaris Scrambler 850 | $ | 10,046.00 | $ | 703.22 | $ | 300.00 | $ | 403.22 | $ | 5,760.29 |
| 11/13/15 | 2609 Deryl Toursille | Polaris Ranger Crew 900-6-EPS | $ | 20,886.00 | $ | 1,462.02 | $ | 300.00 | $ | 1,162.02 | $ | 16,600.29 |
| 11/19/15 | 2613 David M. Workman | Polaris Outlaw 50 ATV | $ | 2,435.00 | $ | 170.45 | $ | 104.95 | $ | 65.50 | $ | 935.71 |
| 11/19/15 | 2586 The Sharon Co. Inc. | Utility Trailer | $ | 3,421.00 | $ | 239.47 | $ | 171.05 | $ | 68.42 | $ | 977.43 |
| 12/01/15 | 2630 Charles Spritz | 2016 Polaris Sportsman 110 | $ | 3,741.00 | $ | 261.87 | $ | 187.50 | $ | 74.37 | $ | 1,062.43 |
| 12/01/15 | 2634 Dylan Gates | 2016 Polaris Sportsman 570 | $ | 6,719.00 | $ | 470.33 | $ | 300.00 | $ | 170.33 | $ | 2,433.29 |
| 12/01/15 | 2633 Rhyman Lyons | Polaris Outlaw 110 Pink | $ | 3,646.00 | $ | 255.22 | $ | 182.30 | $ | 72.92 | $ | 1,041.71 |
| 12/08/15 | 2640 Eugene Lockaby | 2015 Down 2 Earth Utility Trailer | $ | 1,806.00 | $ | 126.42 | $ | 90.30 | $ | 36.12 | $ | 516.00 |
| 12/11/15 | 2642 Benjamin Abernathy | 2015 Polaris Sportsman SP 850 | $ | 8,574.00 | $ | 600.18 | $ | 300.00 | $ | 300.18 | $ | 4,288.29 |
| 12/11/15 | 2641 Kevin Morris | 2016 Polaris Outlaw 110 [redacted] | $ | 3,267.00 | $ | 228.69 | $ | 163.35 | $ | 65.34 | $ | 933.43 |
| 12/12/15 | 2645 Jason Laymon or Crystal Laymon | 2015 Polaris RZR 170 (red) | $ | 2,978.00 | $ | 208.46 | $ | 148.90 | $ | 59.56 | $ | 850.86 |
| 12/15/15 | 2646 Matt Metcalf | 2016 Polaris Outlaw 50 | $ | 2,156.00 | $ | 150.92 | $ | 107.80 | $ | 43.12 | $ | 616.00 |
| 12/17/15 | 2647 Karson Corley | 2016 Polaris Ranger 900 Crew Camo | $ | 20,162.00 | $ | 1,411.34 | $ | - | $ | 1,411.34 | $ | 20,162.00 |
| 12/19/15 | 2649 Vicki Adams | 2016 Polaris Sportsman 110 Green [redacted] | $ | 3,646.00 | $ | 255.22 | $ | 182.50 | $ | 72.72 | $ | 1,038.86 |
| 12/23/15 | 2671 Beverly Delaney | 2016 Polaris RZR 1000 Turbo | $ | 28,180.00 | $ | 1,972.60 | $ | 300.00 | $ | 1,672.60 | $ | 23,894.29 |
| 12/23/15 | 2675 Beverly Delaney | 2016 Polaris RZR-1000 | $ | 27,317.00 | $ | 1,912.19 | $ | 300.00 | $ | 1,612.19 | $ | 23,031.29 |
| 12/24/15 | 2657 Joseph R. Hancock | Down 2 Earth Utility Trailer | $ | 1,850.00 | $ | 129.50 | $ | - | $ | 129.50 | $ | 1,850.00 |
| 12/24/15 | 2654 Joshua O. Joyner | 2015 Down 2 Earth Utility Trailer | $ | 18,980.00 | $ | 1,328.60 | $ | 300.00 | $ | 1,028.60 | $ | 14,694.29 |
| 12/24/15 | 2655 Joshua O. Joyner | 2004 Polaris Sportsman 700 | $ | 1,766.00 | $ | 123.62 | $ | 88.30 | $ | 35.32 | $ | 504.57 |
| [illegible]5 | 2680 Christopher Keitler | 2016 Polaris Ranger Crew 900 | $ | 4,000.00 | $ | 280.00 | $ | 200.00 | $ | 80.00 | $ | 1,142.86 |
| | 2658 Lucie McLaughlin | 2016 Polaris Ranger 570 | $ | 17,351.00 | $ | 1,214.57 | $ | - | $ | 1,214.57 | $ | 17,351.00 |
| [illegible] | 2682 Anthony Walden or Michelle Walden | 2015 Polaris ATV-570 Tour | $ | 11,776.00 | $ | 824.32 | $ | - | $ | 824.32 | $ | 11,776.00 |
| 01/05/16 | 2623 Jeffrey W. Dennis | 2016 Polaris RZR 900 Trail (Havasu Red) | $ | 9,606.00 | $ | 672.42 | $ | - | $ | 672.42 | $ | 9,606.00 |
| 01/13/16 | 2683 Brandon Brown | 2016 Polaris Ranger XP 900 Crew | $ | 10,188.00 | $ | 713.16 | $ | 300.00 | $ | 413.16 | $ | 5,903.29 |
| 01/15/16 | 2691 Mark McGahee | 2016 Polaris RZR-1000 Highlifter | $ | 16,692.00 | $ | 1,168.44 | $ | - | $ | 1,168.44 | $ | 16,692.00 |
| 01/20/16 | 2695 Donna Slighter or Chad Slighter | 2016 Polaris Highlifter 1000 Sportsman | $ | 22,916.50 | $ | 1,604.16 | $ | 300.00 | $ | 1,304.16 | $ | 18,630.73 |
| 01/20/16 | 2696 Jerry Slighter | 2015 Polaris RZR 900S White Lightning | $ | 8,900.00 | $ | 623.00 | $ | 300.00 | $ | 323.00 | $ | 4,614.29 |
| 01/21/16 | 2599 Orry Smith | 2016 Polaris Ranger XP Crew | $ | 8,112.00 | $ | 581.84 | $ | 300.00 | $ | 281.84 | $ | 4,026.29 |
| 01/29/16 | 2698 David Cook | 2015 Down 2 Earth Utility Trailer | $ | 17,054.00 | $ | 1,193.78 | $ | - | $ | 1,193.78 | $ | 17,054.00 |
| 01/29/16 | 2663 William L. Harris III | 2010 Artic Cat Mud Pro 650 | $ | 2,350.00 | $ | 164.50 | $ | 117.50 | $ | 47.00 | $ | 671.43 |
| 02/04/16 | 2662 Karson Corley | 2016 Polaris Sportsman Highlifter 850 | $ | 3,000.00 | $ | 210.00 | $ | - | $ | 210.00 | $ | 3,000.00 |
| 02/06/16 | 2700 Lane Garrett or Michael Papp | 2016 Polaris RZR-900-S | $ | 10,546.00 | $ | 738.22 | $ | 300.00 | $ | 438.22 | $ | 6,260.29 |
| 02/09/16 | 2695 Robert A. Polito | 2014 Polaris 850-XP Tour Model | $ | 17,501.00 | $ | 1,225.07 | $ | 300.00 | $ | 925.07 | $ | 13,215.29 |
| 02/13/16 | 2656 David R. Goolsy | 2016 Polaris 570 Crew Midsize | $ | 11,556.00 | $ | 808.92 | $ | - | $ | 808.92 | $ | 11,556.00 |
| 02/18/16 | 2703 Chris Seeby | 2016 Polaris General [Blue] | $ | 11,175.50 | $ | 782.29 | $ | 300.00 | $ | 482.29 | $ | 6,889.79 |
| 02/23/16 | 2712 Nickolas English | 2016 Polaris RZR 900 S EPS | $ | 17,968.00 | $ | 1,257.76 | $ | - | $ | 1,257.76 | $ | 17,968.00 |
| 03/03/16 | 2719 Bobby Lowman | 2016 Polaris RZR 1000 w/EPS | $ | 16,825.00 | $ | 1,177.75 | $ | 300.00 | $ | 877.75 | $ | 12,539.29 |
| 03/04/16 | 2721 Lenny Cooper | 2016 Polaris Ranger ETX | $ | 23,661.00 | $ | 1,656.27 | $ | 300.00 | $ | 1,356.27 | $ | 19,375.29 |
| 03/08/16 | 2661 Larry & Linda Jones | 2016 Polaris General 1000 Deluxe | $ | 9,421.00 | $ | 659.47 | $ | - | $ | 659.47 | $ | 9,421.00 |
| 03/12/16 | 2724 Bryan Muckenfuss | Polaris Ranger 900 XP | $ | 22,879.00 | $ | 1,601.53 | $ | 300.00 | $ | 1,301.53 | $ | 18,593.29 |
| 03/12/16 | 2725 Michael Snelgrove | | $ | 15,405.00 | $ | 1,078.35 | $ | 300.00 | $ | 778.35 | $ | 11,119.29 |

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|---|---|---|---|---|---|---|---|
| 03/17/16 | 2749 CNC Auto Brokers (Ricky Cruz) | 2016 Down 2 Earth Car Hauler Trailer | $ 4,500.00 | $ 315.00 | $ - | $ 315.00 | $ 4,500.00 |
| 03/19/16 | 2727 Brittany Hammond | 2016 Polaris Sportsman ATV | $ 3,499.00 | $ 244.93 | $ 157.00 | $ 87.93 | $ 1,256.14 |
| 03/22/16 | 2538 Donnie A. Humphries | 2006 Polaris Ranger 4x4 | $ 3,500.00 | $ 245.00 | $ 150.00 | $ 95.00 | $ 1,357.14 |
| 03/25/16 | 2756 James (Andy) Upp | 2016 Down 2 Earth Trailer | $ 3,134.21 | $ 219.40 | $ 158.95 | $ 60.45 | $ 863.52 |
| 03/26/16 | 2752 Dennis Murphy | 2016 Polaris Ranger 570 Midsize | $ 2,741.00 | $ 191.87 | $ 137.05 | $ 54.82 | $ 783.14 |
| 04/01/16 | 2760 Scottie Holland | 2015 Polaris RZR-4 | $ 24,551.00 | $ 1,718.57 | $ - | $ 1,718.57 | $ 24,551.00 |
| 04/01/16 | 2761 Scottie Holland [redacted] | 2016 Polaris RZR-170 Youth | $ 4,974.00 | $ 348.18 | $ - | $ 348.18 | $ 4,974.00 |
| 04/05/16 | 2726 Thomas Davis | 2016 Polaris RZR-1000 Turbo | $ 21,650.00 | $ 1,515.50 | $ - | $ 1,515.50 | $ 21,650.00 |
| 04/16/16 | 2788 David M. Workman | 2016 Polaris Sportsman 850 SP | $ 11,126.00 | $ 778.82 | $ 552.00 | $ 226.82 | $ 3,240.29 |
| 04/19/16 | 2880 Lynn (Jack) Epps | 2016 Polaris Ranger 570 | $ 13,125.00 | $ 918.75 | $ - | $ 918.75 | $ 13,125.00 |
| 04/19/16 | 2770 WTO Holdings Inc. | 2016 Polaris Ranger 570 | $ 10,757.00 | $ 752.99 | $ - | $ 752.99 | $ 10,757.00 |
| 04/22/16 | 2789 Matt Roulette | 2016 Polaris Sportsman | $ 6,336.00 | $ 443.52 | $ 316.80 | $ 126.72 | $ 1,810.29 |
| 05/03/16 | 2782 Chris Hall | Utility Trailer | $ 2,740.00 | $ 191.80 | $ 92.65 | $ 99.15 | $ 1,416.43 |
| 05/17/16 | 2803 Sean Beech | Utility Trailer | $ 1,887.00 | $ 132.09 | $ 94.35 | $ 37.74 | $ 539.14 |
| 05/17/16 | 2806 Sean Beech | 2015 Polaris RZR | $ 20,151.00 | $ 1,410.57 | $ 300.00 | $ 1,110.57 | $ 15,865.29 |
| 05/21/16 | 3003 Tab McCullough | Utility Trailer | $ 3,486.00 | $ 244.02 | $ 174.30 | $ 69.72 | $ 996.00 |
| 05/25/16 | 2811 Tiffany Cain | 2016 Polaris 570 | $ 10,670.00 | $ 746.90 | $ - | $ 746.90 | $ 10,670.00 |
| 05/26/16 | 3005 Contracting Service Group | 2013 Down 2 Earth Gooseneck | $ 5,880.00 | $ 411.60 | $ 275.00 | $ 136.60 | $ 1,951.43 |
| 06/10/16 | 2798 Amber F. Truitt | 2016 Polaris Ranger 570 | $ 11,111.00 | $ 777.77 | $ - | $ 777.77 | $ 11,111.00 |
| 06/10/16 | 2819 Sue Steele or Dakota Steele | 2016 Polaris Sportsman 850 Highlifter | $ 10,846.00 | $ 759.22 | $ 300.00 | $ 459.22 | $ 6,560.29 |
| /11/16 | 2818 Joel Bobo | Utility Trailer | $ 3,410.00 | $ 238.70 | $ 125.00 | $ 113.70 | $ 1,624.29 |
| [illegible] | 2816 Vaughn Hall | Utility Trailer | $ 1,300.00 | $ 91.00 | $ 65.00 | $ 26.00 | $ 371.43 |
| [illegible] | Henry Burton | 2005 Artic Cat 400 ATV | $ 3,500.00 | $ 245.00 | $ 175.00 | $ 70.00 | $ 1,000.00 |
| 0[illegible]/16 | 2835 Kevin Scott | 2016 Polaris Ranger Crew-LE | $ 15,351.00 | $ 1,074.57 | $ 767.55 | $ 307.02 | $ 4,386.00 |
| 06/20/16 | 2860 Max Kelly | Utility Trailer | $ 1,911.00 | $ 133.77 | $ 95.55 | $ 38.22 | $ 546.00 |
| 06/23/16 | 2871 Ronsley Wallace | 2014 Polaris Sportsman 850 | $ 7,500.00 | $ 525.00 | $ 375.00 | $ 150.00 | $ 2,142.86 |
| 06/25/16 | 2834 Justin Cockrell | 2016 Polaris Ranger 570 | $ 4,419.00 | $ 309.33 | $ - | $ 309.33 | $ 4,419.00 |
| 06/25/16 | 2858 Wayne Benson | 2015 Polaris RZR 1000 Used | $ 17,000.00 | $ 1,190.00 | $ - | $ 1,190.00 | $ 17,000.00 |
| 06/29/16 | 2855 Robert Middleton | 2016 Polaris RZR 900S EPS | $ 16,700.00 | $ 1,169.00 | $ 300.00 | $ 869.00 | $ 12,414.29 |
| 06/30/16 | 2877 Oliver Hylton | 2016 Polaris RZR 900 S | $ 14,458.00 | $ 1,012.06 | $ 300.00 | $ 712.06 | $ 10,172.29 |
| 07/01/16 | 2730 Rickie Smith | 2015 Polaris Sprnn 570 Used (includes gun mount & gun boot) | $ 6,680.00 | $ 467.60 | $ - | $ 467.60 | $ 6,680.00 |
| 07/13/16 | 2838 Zachery S. Terrell | 2015 Polaris Sportsman ATV | $ 9,500.00 | $ 665.00 | $ 425.00 | $ 240.00 | $ 3,428.57 |
| 07/15/16 | 2859 Terry Govan | Utility Trailer | $ 1,600.00 | $ 112.00 | $ 80.00 | $ 32.00 | $ 457.14 |
| | | *TOTALS: | $ 3,034,481.61 | $ 212,413.71 | $ 58,333.98 | $ 154,079.73 | $ 2,201,139.04 |

# South Carolina Department of Motor Vehicles

## Application for Certificate of Title and Registration for Motor Vehicle or Manufactured Home/Mobile Home

Form 400 (Rev. 4/10)

No strikeovers, erasures, or correction fluid is acceptable on this form. For more information, visit our website at www.scdmvonline.com or call our Customer Call Center at (803) 896-5000.

**SECTION A** ☐ EXPEDITE *(additional $20.00 fee)* Check here to expedite this title.

Check the box next to the type of transaction you need. Please enclose the required documents and fees with your completed and signed application. For expedited services (within 3 business days) include an additional $20.00 fee. Make checks payable to: SC DMV. DO NOT SEND CASH.

| ☐ NEW TITLE & REGISTRATION | ☐ TITLE AND PLATE TRANSFER | ☐ TITLE FOR MOBILE OR MANUFACTURED HOME | ☒ TITLE ONLY | ☐ LEASED VEHICLE |
|---|---|---|---|---|
| 1) Manufacturer Certificate of Origin (MCO) or Title.<br>2) Paid Property Tax Receipt<br>3) $15.00 title fee and<br>4) Regular registration fee.<br>5) Sales Tax (5% of selling price or $300.00 max.)<br>6) Insurance Information | 1) Manufacturer Certificate of Origin (MCO) or Title.<br>2) List Previous Tag #<br>3) Previous registration in owner's name.<br>4) $15.00 title<br>5) $10.00 transfer fee<br>6) Sales Tax (5% of selling price or $300.00 max.)<br>7) Insurance Information | 1) Manufacturer Certificate of Origin (MCO) or Title.<br>2) Consumer Insulation Report required for $300.00 sales tax cap, if mobile home is energy efficient.<br>3) $15.00 title fee | 1) Manufacturer Certificate of Origin (MCO) or Title.<br>2) $15.00 title fee<br>3) Sales Tax (5% of selling price or $300.00 max.)<br>☐ DUPLICATE TITLE<br>1) ___ Lost ___ Stolen or ___ Destroyed Title<br>2) $15.00 title fee. | 1) Do not complete Section D. Complete Section E and all other applicable sections.<br>MAIL YOUR APPLICATION TO:<br>SC DMV<br>P.O. Box 1498 - 10311 Wilson Blvd.<br>Blythewood, SC 29016 - 0024 |

**SECTION B - VEHICLE INFORMATION** *Please print or type in black ink only.*

| [redacted] | MAKE | YEAR MAKE | BODY STYLE | MODEL | EMPTY WEIGHT | GVW |
|---|---|---|---|---|---|---|
| | Polaris | 2013 | Razor 4 | 900XP | 1400 | 2400 |

**SECTION C - ODOMETER MILEAGE** *(Miles not kilometers)*

FEDERAL AND STATE LAW REQUIRES THAT YOU STATE THE MILEAGE IN CONNECTION WITH THE TRANSFER OF OWNERSHIP. FAILURE TO COMPLETE OR PROVIDING A FALSE STATEMENT MAY RESULT IN FINES AND/OR IMPRISONMENT.

I STATE THAT THE ODOMETER NOW READS 17 (NO TENTHS) AND TO THE BEST OF MY KNOWLEDGE THAT IT REFLECTS THE ACTUAL MILEAGE OF THE VEHICLE DESCRIBED ABOVE UNLESS ONE OF THE FOLLOWING STATEMENTS IS CHECKED:

CAUTION

DO NOT CHECK ONE OF THE FOLLOWING UNLESS IT APPLIES.

☐ EXEMPT

☐ I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE THE ODOMETER READING REFLECTS THE AMOUNT OF MILEAGE IN EXCESS OF ITS MECHANICAL LIMITS.

☐ I CERTIFY THAT THE ODOMETER READING IS NOT THE ACTUAL MILEAGE. WARNING ODOMETER DISCREPANCY.

**SECTION D - OWNER INFORMATION** *Your complete legal name must be used on all title and registration documents.*

| NEW PRIMARY OWNER COMPLETE LEGAL NAME (LAST, FIRST, MIDDLE) | | | [redacted] | DATE OF BIRTH |
|---|---|---|---|---|
| Bruccoli Joseph | | | | |
| NEW CO-OWNER COMPLETE LEGAL NAME (LAST, FIRST, MIDDLE) | SHARED OWNERSHIP ☐ AND ☒ OR | | | |
| Bruccoli Angela | | | | |
| PRIMARY OWNER'S RESIDENCE STREET ADDRESS (APT. NO. IF APPLICABLE) [redacted] | | | | COUNTY Lexington |
| MAILING ADDRESS (IF DIFFERENT FROM ABOVE) | CITY | STATE | ZIP CODE | COUNTY |
| ADDRESS WHERE VEHICLE IS HOUSED (IF DIFFERENT FROM ABOVE) | CITY | STATE SC | ZIP CODE | COUNTY |
| DAYTIME TELEPHONE NUMBER | TEMPORARY ADDRESS (IF APPLICABLE) | | EXPIRATION OF TEMPORARY ADDRESS | |

**SECTION E - LEASING INFORMATION** *Complete only for a leased vehicle.*

| LEASING COMPANY NAME | PHONE NO. | CONTACT PERSON | CUSTOMER NO. | |
|---|---|---|---|---|
| ADDRESS | CITY | STATE | ZIP CODE | |
| NAME OF LESSEE (PERSON LEASING VEHICLE) | DRIVER LICENSE NO., SOC. SEC. NO., OR FEIN | | DATE OF BIRTH | |
| LESSEE'S SC RESIDENCE STREET ADDRESS (APT. NO. IF APPLICABLE) | CITY | STATE SC | ZIP CODE | COUNTY |
| LESSEE'S MAILING ADDRESS (IF DIFFERENT FROM ABOVE) | CITY | STATE | ZIP CODE | COUNTY |
| ADDRESS WHERE VEHICLE IS HOUSED (IF DIFFERENT FROM ABOVE) | CITY | STATE SC | ZIP CODE | COUNTY |

**SECTION F - LIEN INFORMATION** *If you are a lienholder, are you a SC ELT participant?* ☐ YES ☐ NO

| CUSTOMER NO., OR FEIN | LIENHOLDER NAME (FIRST LIEN) Write "None" if vehicle is paid in full. | DATE OF LIEN | CONTACT PERSON | TELEPHONE NUMBER |
|---|---|---|---|---|
| MAILING ADDRESS | | CITY | STATE | ZIP CODE |
| CUSTOMER NO., OR FEIN | LIENHOLDER NAME (SECOND LIEN) | DATE OF LIEN | CONTACT PERSON | TELEPHONE NUMBER |
| MAILING ADDRESS | | CITY | STATE | ZIP CODE |

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
# Proposed Assessment

AS-6
(Rev. 11/10/16)
6376

File Number: 032364147
Letter ID: L0002559485
Date Issued: January 31, 2017

JACKS MOTOR SPORTS
1500 W MAIN ST
LEXINGTON SC 29072-2330

Taxpayer:
A Sales & Use Audit of your South Carolina Sales and Use Tax return(s) from 08/01/2013 to 07/31/2016 has been conducted. Enclosed you will find an explanation of our **Proposed Assessment.** Below is a summary of our findings if paid by 03/02/2017:

| | |
|---|---|
| **Tax:** | $164,205.10 |
| **Penalty:** | $26,736.63 |
| **Interest:** | $11,816.41 |
| **Prepayments:** | ($0.00) |
| **Total:** | $202,758.14 |

Failure to respond to this notice by 05/01/2017 will result in the accrual of additional penalties and/or interest, and further collection action will be taken. Please refer to the reverse side for instructions on how to proceed. Should you have any questions, please do not hesitate to contact this office.

TABITHA WOOD, Field Audit
Email: Tabitha.Gregory@dor.sc.gov, Phone: +1 (803) 898-5940, Fax: +1 (803) 898-1129
300A Outlet Pointe Blvd, Columbia, South Carolina 29210

**This demand for payment is not applicable if you are currently in bankruptcy proceedings under Title 11 of the U.S. Code. Any monies due will be sought in accordance with the provisions of Title 11.**

---------- cut along dotted line ----------

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SC DEPARTMENT OF REVENUE
**Audit Payment**

C-370
(Rev. 08/31/15)
6370

**Pay online for free at MyDORWAY.dor.sc.gov.**

Vouchers and payments may also be mailed to:

South Carolina Department of Revenue
P O Box 125
Columbia, SC 29214-0030

| | |
|---|---|
| **Media** | 151441640 |
| **File Number** | 032364147 |
| **Amount Due** | $202,758.14 |
| **Balance Remitted** | |

63701015 01 000151441640 00 00 00000000 00020275814

ROA 719

If you agree with the changes detailed on this notice and any enclosed explanations, the balance should be remitted to this office within 30 days from the issue date of this letter to avoid additional penalties and interest, if applicable. To pay by check, please mail your payment **and the voucher** from the front page as addressed on the voucher to ensure proper processing.

If you agree with the Department's determination, but are unable to make full payment at this time, please complete the enclosed Waiver of Restriction on Assessment (SC870) and return it to this office as soon as possible. Upon receipt of this document, a final assessment will be issued.

You may agree with portions of the proposed assessment and disagree with others. The portion of the assessment with which you agree may be paid to avoid additional interest and penalty, and the remainder can be appealed.

If you disagree with part or all of the proposed assessment, you may make an appeal by sending a written protest within **90 days** from the date of this proposed assessment.

Protest forms (C-245) are available online at www.dor.sc.gov, by calling (803) 898-5320 or you may visit any South Carolina Department of Revenue office. You may choose to send a letter rather than using the Form C-245. The letter must contain the following information:

1. Taxpayer's name (individual, corporation, etc.)
2. Taxpayer's identification number (Social Security, Federal Employer Identification, License, etc.)
3. Period for which the tax is proposed
4. Type of tax in dispute (individual income, sales, etc.)
5. All of the reasons you disagree with the proposed assessment

If you have any questions, please call the telephone number shown on the front of this proposed assessment.

## TAXPAYER'S BILL OF RIGHTS

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

# Explanation of Audit Assessments and Adjustments

AS-21
(Rev. 08/24/16)
6391

File Number: 032364147
Letter ID: L0002605565
Date Issued: January 31, 2017

JACKS MOTOR SPORTS
1500 W MAIN ST
LEXINGTON SC 29072-2330

The auditor reviewed all Bills of Sale included in the audit period along with exemption certificates provided by the taxpayer. Upon review, the auditor discovered that sales of ATV's, Side x Side's, and trailers were being incorrectly assessed the 5% maximum sales tax along with the $300 cap. The taxpayer was advised that these sales were subject to the 7% sales tax (6% State Sales Tax and 1% Lexington County School District Tax). Therefore, the auditor entered each of these sales into an Excel spreadsheet in order to calculate the 7% sales tax due. The taxpayer was given credit for the sales tax charged and collected, and the difference between these amounts represents the additional sales tax due. For purposes of the audit, the taxable amount, which represents the adjustment to sales per audit, was calculated by dividing the additional sales tax due by .07 (7%). (Please see Excel spreadsheet for calculations.) Motorcycles are subject to the 5% maximum sales tax and the $300 sales tax cap. Therefore, any untaxed motorcycle sales made during the audit period were listed as adjustments to max tax.

All available purchase invoices and credit card statements included in the audit period were reviewed. Any untaxed out of state purchases that should have been subject to use tax were scheduled as adjustments to use tax.

Late file and late pay penalties were assessed on any months during the audit period in which the return was not timely filed and timely paid. Per SC Code Section 12-54-155, a substantial understatement penalty was assessed on months during the audit period in which the understatement for the taxable period exceeds the greater of ten percent of the tax required to be shown on the return or five thousand dollars.

FOR AN ADJUSTMENT TO SALES TAX
A sales tax, equal to five percent of the gross proceeds of sales, is imposed upon every person engaged or continuing within this State in the business of selling tangible personal property at retail.
SC Code Section 12-36-910
Beginning June 1, 2007, an additional sales, use, and casual excise tax equal to one percent is imposed on amounts taxable pursuant to this chapter.
SC Code Section 12-36-1110
It is presumed that all gross proceeds are subject to the tax, until the contrary is established. The burden of proof that the sale of tangible personal property is not a sale at retail is on the seller.
SC Code Section 12-36-950

FOR AN ADJUSTMENT TO DEDUCTIONS
It is presumed that all gross proceeds are subject to the tax, until the contrary is established. The burden of proof that the sale of tangible personal property is not a sale at retail is on the seller.
SC Code Section 12-36-950

FOR AN ADJUSTMENT TO USE TAX
A use tax is imposed on the storage, use, or other consumption in the State of tangible personal property purchased at retail for storage, use, or other consumption in this State, at the rate of five percent of the sales price of the property, regardless of whether the retailer is or is

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

# Explanation of Audit Assessments and Adjustments

AS-21
(Rev. 08/24/16)
6391

File Number: 032364147
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Date Issued: January 31, 2017

JACKS MOTOR SPORTS
1500 W MAIN ST
LEXINGTON SC 29072-2330

not engaged in business in this State.
SC Code Section 12-36-1310
Beginning June 1, 2007, an additional sales, use, and casual excise tax equal to one percent is imposed on amounts taxable pursuant to this chapter.
SC Code Section 12-36-1110
Every person storing, using, or otherwise consuming in this State tangible personal property purchased at retail, is liable for the use tax, until the tax is paid to the state.
SC Code Section 12-36-1330

Local Sales and Use Taxes
Counties may levy sales and use tax upon referendum approval. Such taxes are to be administered and collected by the SC Department of Revenue in the manner that sales and use taxes are administered and collected pursuant to Chapter 36 of Title 12. For more detailed information refer to SC Information Letter 05-1 of January 6, 2005 and Chapter 10 of Title 4. Since a sale is not completed until delivery is made, items shipped from a local option County into a non-local option County for first receipt by the customer are not subject to the local option tax and deliveries made into a local option County are subject to the local option tax of that county.

1-March-2005: 1% Lexington County School District Tax

INTEREST
Interest on taxes owed and refunds due is computed using the Internal Revenue Service interest rates <*> for underpayment compounded daily. Generally, interest is not paid during the first seventy-five days after filing a request for refund. SC Code Section 12-54-25

FAILURE TO FILE (LATE FILE)
In the case of failure to file a return on or before the date prescribed by law (determined with regard to any extension) there must be added to the amount required to be shown as tax on the return, a penalty of five percent if the failure is not for more than one month, with an additional five percent for each additional month or fraction of the month not exceeding twenty five percent in the aggregate.
SC Code Section 12-54-43(C)(1)

FAILURE TO PAY (LATE PAY)
In the case of failure to pay the amount shown as tax on any return on or before the date prescribed by law (with regard to any extension) there must be added to the tax due a penalty of one-half of one percent for each month or fraction of the month, not exceeding twenty five percent in the aggregate. SC Code Section 12-54-43(D)

SUBSTANTIAL UNDERSTATEMENT
If there is substantial understatement of tax for any taxable period, there must be added to the tax an amount equal to twenty-five percent of the amount of any underpayment attributable to the understatement. For purposes of this section, there is a substantial understatement of tax

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

# Explanation of Audit Assessments and Adjustments

AS-21
(Rev. 08/24/16)
6391

File Number: 032364147
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Date Issued: January 31, 2017

JACKS MOTOR SPORTS
1500 W MAIN ST
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for any period if the amount of the understatement for the taxable period exceeds the greater of ten percent of the tax required to be shown on the return or five thousand dollars. If the taxpayer is a corporation, other than an S corporation or personal holding company, ten thousand dollars shall be substituted for five thousand dollars. SC Code Section 12-54-155

TABITHA WOOD, Field Audit
Email: Tabitha.Gregory@dor.sc.gov, Phone: +1 (803) 898-5940, Fax: +1 (803) 898-1129
300A Outlet Pointe Blvd, Columbia, South Carolina 29210

1350

Issued:
01/30/17

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Sales Working Paper

AS-14
(Rev. 06/29/16)
6384

# Sales Audit Period Summary

| File Number | Period | Tax | Penalty | Interest | Total |
|---|---|---|---|---|---|
| 032364147 | 08/31/2013 | $916.85 | $0.00 | $111.38 | $1,028.23 |
| 032364147 | 09/30/2013 | $1,565.50 | $0.00 | $185.91 | $1,751.41 |
| 032364147 | 10/31/2013 | $4,366.92 | $0.00 | $506.02 | $4,872.94 |
| 032364147 | 11/30/2013 | $5,060.27 | $1,265.07 | $572.45 | $6,897.79 |
| 032364147 | 12/31/2013 | $4,218.58 | $0.00 | $465.41 | $4,683.99 |
| 032364147 | 01/31/2014 | $4,252.91 | $0.00 | $457.06 | $4,709.97 |
| 032364147 | 02/28/2014 | $5,356.77 | $1,339.19 | $562.05 | $7,258.01 |
| 032364147 | 03/31/2014 | $6,596.44 | $1,649.11 | $673.77 | $8,919.32 |
| 032364147 | 04/30/2014 | $4,394.23 | $0.00 | $436.78 | $4,831.01 |
| 032364147 | 05/31/2014 | $6,287.49 | $1,571.87 | $607.37 | $8,466.73 |
| 032364147 | 06/30/2014 | $3,507.22 | $0.00 | $329.43 | $3,836.65 |
| 032364147 | 07/31/2014 | $3,821.72 | $0.00 | $348.22 | $4,169.94 |
| 032364147 | 08/31/2014 | $1,223.41 | $0.00 | $108.15 | $1,331.56 |
| 032364147 | 09/30/2014 | $6,994.51 | $1,748.63 | $599.15 | $9,342.29 |
| 032364147 | 10/31/2014 | $5,804.77 | $1,451.19 | $481.20 | $7,737.16 |
| 032364147 | 11/30/2014 | $6,207.32 | $1,551.83 | $498.38 | $8,257.53 |
| 032364147 | 12/31/2014 | $5,375.28 | $1,343.82 | $416.49 | $7,135.59 |
| 032364147 | 01/31/2015 | $2,696.34 | $0.00 | $201.52 | $2,897.86 |
| 032364147 | 02/28/2015 | $3,785.83 | $0.00 | $273.60 | $4,059.43 |
| 032364147 | 03/31/2015 | $4,760.28 | $0.00 | $331.03 | $5,091.31 |
| 032364147 | 04/30/2015 | $15,002.88 | $3,750.72 | $1,003.80 | $19,757.40 |
| 032364147 | 05/31/2015 | $2,313.35 | $821.24 | $148.63 | $3,283.22 |
| 032364147 | 06/30/2015 | $2,730.02 | $0.00 | $168.09 | $2,898.11 |
| 032364147 | 07/31/2015 | $1,027.15 | $0.00 | $60.47 | $1,087.62 |
| 032364147 | 08/31/2015 | $8,446.93 | $2,111.73 | $474.76 | $11,033.42 |
| 032364147 | 09/30/2015 | $3,174.05 | $0.00 | $136.05 | $3,310.10 |
| 032364147 | 10/31/2015 | $2,635.19 | $0.00 | $112.95 | $2,748.14 |
| 032364147 | 11/30/2015 | $1,644.44 | $0.00 | $70.49 | $1,714.93 |
| 032364147 | 12/31/2015 | $8,936.49 | $2,234.12 | $383.05 | $11,553.66 |
| 032364147 | 01/31/2016 | $5,462.86 | $1,365.72 | $235.09 | $7,063.67 |
| 032364147 | 02/29/2016 | $4,154.90 | $0.00 | $168.37 | $4,323.27 |
| 032364147 | 03/31/2016 | $5,637.45 | $1,409.36 | $210.16 | $7,256.97 |
| 032364147 | 04/30/2016 | $6,823.61 | $1,705.90 | $231.15 | $8,760.66 |
| 032364147 | 05/31/2016 | $2,353.70 | $0.00 | $71.48 | $2,425.18 |
| 032364147 | 06/30/2016 | $5,668.49 | $1,417.12 | $152.97 | $7,238.58 |
| 032364147 | 07/31/2016 | $1,000.95 | $0.00 | $23.53 | $1,024.48 |
| | | **$164,205.10** | **$26,736.62** | **$11,816.41** | **$202,758.13** |

This is the final proposed assessment.

ROA 724



DOR 0039

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Sales Working Paper

AS-14
(Rev. 06/29/16)
6384

# Sales Audit Penalty Summary

| File Number | Period | Late File Penalty | Late Pay Penalty | Substantial Understatement | Total |
|---|---|---|---|---|---|
| 032364147 | 08/31/2013 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2013 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2013 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2013 | $0.00 | $0.00 | $1,265.07 | $1,265.07 |
| 032364147 | 12/31/2013 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2014 | $0.00 | $0.00 | $1,339.19 | $1,339.19 |
| 032364147 | 03/31/2014 | $0.00 | $0.00 | $1,649.11 | $1,649.11 |
| 032364147 | 04/30/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2014 | $0.00 | $0.00 | $1,571.87 | $1,571.87 |
| 032364147 | 06/30/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 08/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2014 | $0.00 | $0.00 | $1,748.63 | $1,748.63 |
| 032364147 | 10/31/2014 | $0.00 | $0.00 | $1,451.19 | $1,451.19 |
| 032364147 | 11/30/2014 | $0.00 | $0.00 | $1,551.83 | $1,551.83 |
| 032364147 | 12/31/2014 | $0.00 | $0.00 | $1,343.82 | $1,343.82 |
| 032364147 | 01/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2015 | $0.00 | $0.00 | $3,750.72 | $3,750.72 |
| 032364147 | 05/31/2015 | $578.34 | $242.90 | $0.00 | $821.24 |
| 032364147 | 06/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 08/31/2015 | $0.00 | $0.00 | $2,111.73 | $2,111.73 |
| 032364147 | 09/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2015 | $0.00 | $0.00 | $2,234.12 | $2,234.12 |
| 032364147 | 01/31/2016 | $0.00 | $0.00 | $1,365.72 | $1,365.72 |
| 032364147 | 02/29/2016 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2016 | $0.00 | $0.00 | $1,409.36 | $1,409.36 |
| 032364147 | 04/30/2016 | $0.00 | $0.00 | $1,705.90 | $1,705.90 |
| 032364147 | 05/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2016 | $0.00 | $0.00 | $1,417.12 | $1,417.12 |
| 032364147 | 07/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 |
| | | **$578.34** | **$242.90** | **$25,915.38** | **$26,736.62** |

This is the final proposed assessment.

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Sales Working Paper

AS-14
(Rev. 06/29/16)
6384

# Sales Adjustments Summary

| File Number | Period | Gross Reported | Sales Audited | Use Audited | Deductions Reported | Deductions Audited |
|---|---|---|---|---|---|---|
| 032364147 | 08/31/2013 | $0.00 | $12,837.87 | $260.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2013 | $0.00 | $21,724.29 | $639.99 | $0.00 | $0.00 |
| 032364147 | 10/31/2013 | $0.00 | $62,384.58 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2013 | $0.00 | $72,289.50 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2013 | $0.00 | $60,265.43 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2014 | $0.00 | $60,617.15 | $138.60 | $0.00 | $0.00 |
| 032364147 | 02/28/2014 | $0.00 | $75,294.13 | $1,231.13 | $0.00 | $0.00 |
| 032364147 | 03/31/2014 | $0.00 | $93,836.81 | $398.07 | $0.00 | $0.00 |
| 032364147 | 04/30/2014 | $0.00 | $59,560.42 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2014 | $0.00 | $89,196.39 | $624.92 | $0.00 | $0.00 |
| 032364147 | 06/30/2014 | $0.00 | $50,035.02 | $68.22 | $0.00 | $0.00 |
| 032364147 | 07/31/2014 | $0.00 | $52,435.44 | $17.73 | $0.00 | $0.00 |
| 032364147 | 08/31/2014 | $0.00 | $17,316.58 | $160.74 | $0.00 | $0.00 |
| 032364147 | 09/30/2014 | $0.00 | $99,821.59 | $99.99 | $0.00 | $0.00 |
| 032364147 | 10/31/2014 | $0.00 | $82,703.88 | $221.40 | $0.00 | $0.00 |
| 032364147 | 11/30/2014 | $0.00 | $88,446.88 | $229.20 | $0.00 | $0.00 |
| 032364147 | 12/31/2014 | $0.00 | $75,990.16 | $799.44 | $0.00 | $0.00 |
| 032364147 | 01/31/2015 | $0.00 | $38,519.16 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2015 | $0.00 | $53,883.45 | $199.95 | $0.00 | $0.00 |
| 032364147 | 03/31/2015 | $0.00 | $68,004.02 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2015 | $0.00 | $214,028.88 | $297.95 | $0.00 | $0.00 |
| 032364147 | 05/31/2015 | $0.00 | $32,926.58 | $121.27 | $0.00 | $0.00 |
| 032364147 | 06/30/2015 | $0.00 | $38,039.58 | $424.96 | $0.00 | $0.00 |
| 032364147 | 07/31/2015 | $0.00 | $14,630.29 | $43.28 | $0.00 | $0.00 |
| 032364147 | 08/31/2015 | $0.00 | $120,386.45 | $283.98 | $0.00 | $0.00 |
| 032364147 | 09/30/2015 | $0.00 | $44,684.88 | $658.64 | $0.00 | $0.00 |
| 032364147 | 10/31/2015 | $0.00 | $35,096.01 | $2,549.55 | $0.00 | $0.00 |
| 032364147 | 11/30/2015 | $0.00 | $18,513.43 | $4,978.54 | $0.00 | $0.00 |
| 032364147 | 12/31/2015 | $0.00 | $127,186.87 | $477.27 | $0.00 | $0.00 |
| 032364147 | 01/31/2016 | $0.00 | $77,197.09 | $843.82 | $0.00 | $0.00 |
| 032364147 | 02/29/2016 | $0.00 | $58,889.37 | $466.25 | $0.00 | $0.00 |
| 032364147 | 03/31/2016 | $0.00 | $79,808.10 | $726.96 | $0.00 | $0.00 |
| 032364147 | 04/30/2016 | $0.00 | $80,107.58 | $8,801.13 | $0.00 | $0.00 |
| 032364147 | 05/31/2016 | $0.00 | $31,438.29 | $2,186.07 | $0.00 | $0.00 |
| 032364147 | 06/30/2016 | $0.00 | $71,747.45 | $7,445.29 | $0.00 | $0.00 |
| 032364147 | 07/31/2016 | $0.00 | $10,565.71 | $3,733.68 | $0.00 | $0.00 |
| | | **$0.00** | **$2,290,409.31** | **$39,128.02** | **$0.00** | **$0.00** |

This is the final proposed assessment.

1350

Issued:
01/30/17

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Sales Working Paper

AS-14
(Rev. 06/29/16)
6384

# Sales Net Adjustments Summary

| File Number | Period | Taxable Reported | Taxable Audited | Understatement |
|---|---|---|---|---|
| 032364147 | 08/31/2013 | $0.00 | $13,097.87 | $13,097.87 |
| 032364147 | 09/30/2013 | $0.00 | $22,364.28 | $22,364.28 |
| 032364147 | 10/31/2013 | $0.00 | $62,384.58 | $62,384.58 |
| 032364147 | 11/30/2013 | $0.00 | $72,289.50 | $72,289.50 |
| 032364147 | 12/31/2013 | $0.00 | $60,265.43 | $60,265.43 |
| 032364147 | 01/31/2014 | $0.00 | $60,755.75 | $60,755.75 |
| 032364147 | 02/28/2014 | $0.00 | $76,525.26 | $76,525.26 |
| 032364147 | 03/31/2014 | $0.00 | $94,234.88 | $94,234.88 |
| 032364147 | 04/30/2014 | $0.00 | $59,560.42 | $59,560.42 |
| 032364147 | 05/31/2014 | $0.00 | $89,821.31 | $89,821.31 |
| 032364147 | 06/30/2014 | $0.00 | $50,103.24 | $50,103.24 |
| 032364147 | 07/31/2014 | $0.00 | $52,453.17 | $52,453.17 |
| 032364147 | 08/31/2014 | $0.00 | $17,477.32 | $17,477.32 |
| 032364147 | 09/30/2014 | $0.00 | $99,921.58 | $99,921.58 |
| 032364147 | 10/31/2014 | $0.00 | $82,925.28 | $82,925.28 |
| 032364147 | 11/30/2014 | $0.00 | $88,676.08 | $88,676.08 |
| 032364147 | 12/31/2014 | $0.00 | $76,789.60 | $76,789.60 |
| 032364147 | 01/31/2015 | $0.00 | $38,519.16 | $38,519.16 |
| 032364147 | 02/28/2015 | $0.00 | $54,083.40 | $54,083.40 |
| 032364147 | 03/31/2015 | $0.00 | $68,004.02 | $68,004.02 |
| 032364147 | 04/30/2015 | $0.00 | $214,326.83 | $214,326.83 |
| 032364147 | 05/31/2015 | $0.00 | $33,047.85 | $33,047.85 |
| 032364147 | 06/30/2015 | $0.00 | $38,464.54 | $38,464.54 |
| 032364147 | 07/31/2015 | $0.00 | $14,673.57 | $14,673.57 |
| 032364147 | 08/31/2015 | $0.00 | $120,670.43 | $120,670.43 |
| 032364147 | 09/30/2015 | $0.00 | $45,343.52 | $45,343.52 |
| 032364147 | 10/31/2015 | $0.00 | $37,645.56 | $37,645.56 |
| 032364147 | 11/30/2015 | $0.00 | $23,491.97 | $23,491.97 |
| 032364147 | 12/31/2015 | $0.00 | $127,664.14 | $127,664.14 |
| 032364147 | 01/31/2016 | $0.00 | $78,040.91 | $78,040.91 |
| 032364147 | 02/29/2016 | $0.00 | $59,355.62 | $59,355.62 |
| 032364147 | 03/31/2016 | $0.00 | $80,535.06 | $80,535.06 |
| 032364147 | 04/30/2016 | $0.00 | $88,908.71 | $88,908.71 |
| 032364147 | 05/31/2016 | $0.00 | $33,624.36 | $33,624.36 |
| 032364147 | 06/30/2016 | $0.00 | $79,192.74 | $79,192.74 |
| 032364147 | 07/31/2016 | $0.00 | $14,299.39 | $14,299.39 |
| | | **$0.00** | **$2,329,537.33** | **$2,329,537.33** |

This is the final proposed assessment.

# Max Tax Adjustments Summary

| File Number | Period | Gross Reported | Sales Audited | Use Audited | Deductions Reported | Deductions Audited |
|---|---|---|---|---|---|---|
| 032364147 | 08/31/2013 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2013 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2013 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2013 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2013 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2014 | $0.00 | $4,500.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2014 | $0.00 | $3,000.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 08/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2015 | $0.00 | $750.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 08/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/29/2016 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2016 | $0.00 | $12,000.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2016 | $0.00 | $2,500.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| | | **$0.00** | **$22,750.00** | **$0.00** | **$0.00** | **$0.00** |

This is the final proposed assessment.

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Sales Working Paper

AS-14
(Rev. 06/29/16)
6384

# Max Tax Net Adjustments Summary

| File Number | Period | Taxable Reported | Taxable Audited | Understatement |
|---|---|---|---|---|
| 032364147 | 08/31/2013 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2013 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2013 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2013 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2013 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2014 | $0.00 | $4,500.00 | $4,500.00 |
| 032364147 | 05/31/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2014 | $0.00 | $3,000.00 | $3,000.00 |
| 032364147 | 08/31/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2015 | $0.00 | $750.00 | $750.00 |
| 032364147 | 07/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 08/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2016 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/29/2016 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2016 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2016 | $0.00 | $12,000.00 | $12,000.00 |
| 032364147 | 05/31/2016 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2016 | $0.00 | $2,500.00 | $2,500.00 |
| 032364147 | 07/31/2016 | $0.00 | $0.00 | $0.00 |
| | | **$0.00** | **$22,750.00** | **$22,750.00** |

This is the final proposed assessment.

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

# Waiver of Restrictions on Assessment/Collection

SC-870
(Rev. 12/06/04)
3309

File Number: 032364147
Letter ID: L0002484713
Date Issued: January 30, 2017

JACKS MOTOR SPORTS
1500 W MAIN ST
LEXINGTON SC 29072-2330

**Increase (Decrease) in Tax, Interest and Penalties:**

Type of Tax: Sales and Use Tax
Periods Covered: 08/01/2013 to 07/31/2016

| | |
|---|---|
| Tax: | $164,205.10 |
| Penalty: | $26,736.63 |
| Interest: | $11,816.41 |
| Total: | $202,758.14 |

This information was prepared by TABITHA WOOD. Telephone Number: +1 (803) 898-5940

PLEASE READ THE INSTRUCTIONS ON THE REVERSE SIDE

**Consent to Assessment and Collection of Additional Tax or Acceptance of Overassessment:**

I have read and understand the instructions on the reverse side. I consent to the assessment and collection of any additional tax and penalties or accept any decrease in tax and penalties shown above, plus any interest provided by law. I understand that by signing this waiver, I consent to the above determination amount(s) and must pay the additional amounts prior to contesting this matter any further.

Taxpayer's Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

Corporation Name (if applicable): _____

Signature: _____ Title: _____ Date: _____

GENERAL INFORMATION AND INSTRUCTIONS
SC870 (Rev. 12/6/04)

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**IMPORTANT:** By signing this form, the taxpayer (1 ) agrees to pay the tax, interest, and penalties stated to be due; and (2) gives up the right to appeal this matter further. Interest and applicable penalties will continue to accrue until the balance due the Department is paid in full. Signing this form does **not** affect your right to file a claim for refund and does not prevent the Department from assessing additional tax found to be due at a later date.
**NOTE:** If you wish to give up your right to file a claim for refund and prevent the Department from assessing additional amounts at a later date, a SC870AD should be executed in lieu of this SC870.

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## CLAIM FOR

Executing this document does not prevent you from seeking a refund of State taxes paid. The refund claim must be filed within three years from the date the return was filed, or two years from the date of payment of the tax, whichever is later. See the SC Information Guide about the claim for refund procedure for additional information.

## EXECUTING THIS

If this waiver relates to a joint individual income tax return, both husband and wife must sign the waiver.

If the SC870 is executed on behalf of a corporation, the waiver must include the corporation's name as well as the signature and title of the corporate officer executing this document.

If this waiver is associated with an income tax examination of a partnership or "S" corporation, each partner or shareholder must execute a separate form.

If this waiver is signed by someone acting in a fiduciary capacity (e.g. a personal administrator or trustee), Internal Revenue Service Form 56, Notice Concerning Fiduciary Relationship, must accompany this form unless previously provided.

An attorney, CPA or other agent may execute this form on behalf of a client provided such authority is granted in a power of attorney. The power of attorney must accompany this form unless previously provided.

## GENERAL

We have an agreement with the Internal Revenue Service which provides for the exchange of tax information. If this change affects returns filed with the Internal Revenue Service, amended federal return(s) may need to be filed.

If you have any questions about this waiver, please contact the preparer.

| DATE | BILL OF SALE | CUSTOMER NAME | ATV/SIDE BY SIDE/TRAILER | TAXABLE AMOUNT | 2% SALES TAX DUE | SALES TAX CHARGED (5%) | ADDITIONAL SALES TAX Due | TAXABLE MEASURE OF ADDITIONAL SALES TAX DUE |
|---|---|---|---|---|---|---|---|---|
| 08/03/13 | 1802 | Kyle Hewett | Polaris Ranger | $ 10,319.00 | $ 722.33 | $ 300.00 | $ 422.33 | $ 6,033.29 |
| 08/09/13 | 1808 | Ruby Platt or Donald Platt | Polaris Ranger | $ 7,200.00 | $ 504.00 | $ 300.00 | $ 204.00 | $ 2,914.29 |
| 08/31/13 | 1799 | Gerald Hunsaker | Polaris Sportsman | $ 4,176.00 | $ 292.32 | $ 300.00 | $ 272.32 | $ 3,890.29 |
| 09/06/13 | 1824 | Chris Felder | Polaris Sportsman | $ 5,340.00 | $ 373.80 | $ 267.00 | $ 106.80 | $ 1,525.71 |
| 09/11/13 | 1825 | Arthur M. Mittendorf | Polaris Ranger | $ 15,475.00 | $ 1,083.25 | $ 300.00 | $ 783.25 | $ 11,189.29 |
| 09/25/13 | 1833 | Maxie Young | Polaris Ranger/Trailer | $ 13,295.00 | $ 930.65 | $ 300.00 | $ 630.65 | $ 9,009.29 |
| 10/04/13 | 1836 | City Center Partnership | Polaris Ranger | $ 16,652.00 | $ 1,165.64 | $ 300.00 | $ 865.64 | $ 12,366.29 |
| 10/08/13 | 1839 | Alan Hoggard | Polaris Sportsman/Trailer | $ 11,665.00 | $ 816.55 | $ - | $ 816.55 | $ 11,665.00 |
| 10/22/13 | 1837 | Stacy Frazier | Polaris Sportsman | $ 5,590.00 | $ 391.30 | $ 279.50 | $ 111.80 | $ 1,597.14 |
| 10/23/13 | 1845 | Bobby Dalton | Utility Trailer | $ 2,200.00 | $ 154.00 | $ 110.00 | $ 44.00 | $ 628.57 |
| 10/24/13 | 1846 | Carson Robinson | Utility Trailer | $ 1,483.00 | $ 103.81 | $ 74.15 | $ 29.66 | $ 423.71 |
| 10/28/13 | 1843 | Joseph Bruccoli | 2013 Polaris RZR 4XP 900/Down 2 Earth Utility Trailer | $ 17,131.00 | $ 1,199.17 | $ 300.00 | $ 899.17 | $ 12,845.29 |
| 10/30/13 | 1851 | Lacie Duke | 2014 Polaris Razor XP-1000 | $ 20,000.00 | $ 1,400.00 | $ 300.00 | $ 1,100.00 | $ 15,714.29 |
| 10/30/13 | 1852 | Wayne Robinson | Utility Trailer | $ 1,300.00 | $ 91.00 | $ 70.00 | $ 21.00 | $ 300.00 |
| 10/31/13 | 1853 | John T. Murphy Jr. | Polaris ATV | $ 11,130.00 | $ 779.10 | $ 300.00 | $ 479.10 | $ 6,844.29 |
| 11/01/13 | 1855 | Jerry Sightler | Polaris Sportsman 850 | $ 10,500.00 | $ 735.00 | $ 300.00 | $ 435.00 | $ 6,214.29 |
| 11/01/13 | 1857 | Jerry Sightler | Polaris Sportsman 850 | $ 10,838.99 | $ 758.73 | $ 300.00 | $ 458.73 | $ 6,553.28 |
| 11/06/13 | 1860 | Michael Smitner | Polaris Ranger 570 | $ 10,941.00 | $ 765.87 | $ 300.00 | $ 465.87 | $ 6,655.29 |
| 11/08/13 | 1863 | Michael Kirk | Polaris Ranger 900 | $ 13,628.00 | $ 953.96 | $ 300.00 | $ 653.96 | $ 9,342.29 |
| 11/14/13 | 1865 | Eugene O'Derry | Polaris Outlaw | $ 2,000.00 | $ 140.00 | $ 100.00 | $ 40.00 | $ 571.43 |
| 11/15/13 | 1866 | Jason Scott | Polaris Sportsman 570 | $ 7,470.48 | $ 522.93 | $ 300.00 | $ 222.93 | $ 3,184.77 |
| 11/20/13 | 1870 | Palmetto Automatic Sprinkler Co. | Trailer | $ 3,349.00 | $ 234.43 | $ 167.45 | $ 66.98 | $ 956.86 |
| 11/27/13 | 1877 | Shawn W. Henderson | 2014 GEM E4 | $ 13,531.00 | $ 947.17 | $ 300.00 | $ 647.17 | $ 9,245.29 |
| 11/30/13 | 1879 | Ryan Paquette | Polaris Ranger Crew 900 | $ 18,040.00 | $ 1,262.80 | $ - | $ 1,262.80 | $ 18,040.00 |
| 11/30/13 | 1878 | Terry Morgan | Polaris ATV | $ 11,526.60 | $ 806.82 | $ - | $ 806.82 | $ 11,526.00 |
| 12/09/13 | 1885 | Todd Walker | 2014 Polaris 570 Rgr/Down 2 Earth Utility Trailer | $ 10,346.00 | $ 724.22 | $ 300.00 | $ 424.22 | $ 6,060.29 |
| 12/11/13 | 1887 | Andrew Hodge | Down 2 Earth Utility Trailer | $ 2,149.00 | $ 150.43 | $ 107.45 | $ 42.98 | $ 614.00 |
| 12/13/13 | 1831 | Malcolm T. Nichols | 2014 Polaris ATV | $ 3,037.00 | $ 212.59 | $ 151.85 | $ 60.74 | $ 867.71 |
| 12/18/13 | 1881 | John T. Murphy Jr. | 2014 Polaris ATV | $ 7,415.00 | $ 519.05 | $ 300.00 | $ 219.05 | $ 3,129.29 |
| 12/21/13 | 1900 | Daniel Ford | 2014 Polaris RZR-170 [redacted] | $ 4,367.00 | $ 305.69 | $ 218.35 | $ 87.34 | $ 1,247.71 |
| 12/21/13 | 1901 | Douglas Tourville | 3 ATVs/ 1 Razor/ 1 Trailer | $ 53,801.00 | $ 3,766.07 | $ 1,500.00 | $ 2,266.07 | $ 32,372.43 |
| 12/24/13 | 1875 | Ricky Murphy | 2013 Polaris RZR170 | $ 4,298.00 | $ 300.86 | $ 214.90 | $ 85.96 | $ 1,228.00 |
| 12/24/13 | 1902 | Walter Rawl | 2014 Polaris Ranger 900-LE | $ 14,746.00 | $ 1,032.22 | $ - | $ 1,032.22 | $ 14,746.00 |
| 01/06/14 | 1907 | Daryl Burhardt | Polaris Sportsman 570 | $ 8,282.00 | $ 579.74 | $ - | $ 579.74 | $ 8,282.00 |
| 01/10/14 | 1906 | Richard Kaloplastos | Polaris Ranger 800 & Utility Trailer | $ 14,917.00 | $ 1,046.29 | $ 370.00 | $ 676.29 | $ 9,661.29 |
| 01/16/14 | 1910 | Spartanburg Sewer District | Polaris Ranger 800 Crew | $ 14,239.00 | $ 996.73 | $ - | $ 996.73 | $ 14,239.00 |
| 01/17/14 | 1911 | Joseph Black | Polaris Razor 1000-XP | $ 20,946.00 | $ 1,466.22 | $ 300.00 | $ 1,166.22 | $ 16,660.29 |
| 01/22/14 | 1884 | Lee Stills | Polaris RZR800S | $ 12,900.00 | $ 903.00 | $ 300.00 | $ 603.00 | $ 8,614.29 |
| 01/23/14 | 1919 | James Rabon | Polaris Outlaw 50/Polaris Outlaw 90/Polaris Sportsman 500 | $ 10,061.00 | $ 704.27 | $ 503.03 | $ 201.24 | $ 2,874.57 |
| 02/04/14 | 1922 | John Eason | Utility Trailer | $ 1,000.00 | $ 70.00 | $ 50.00 | $ 20.00 | $ 285.71 |
| 02/05/14 | 1923 | Eddie N. Wahdan | John Deere RSX-I Sport | $ 8,495.00 | $ 594.65 | $ 300.00 | $ 294.65 | $ 4,209.28 |
| 02/11/14 | 1927 | Hinton (Tripp) Davis | Polaris/Alcom Aluminum Trailer | $ 3,166.60 | $ 221.66 | $ 158.33 | $ 63.33 | $ 904.74 |
| 02/13/14 | 1912 | Jeremy J. Keeton | Polaris RZR 100 | $ 27,426.00 | $ 1,597.82 | $ - | $ 1,597.82 | $ 22,826.00 |
| 02/15/14 | 1926 | Hollis Coker | Polaris Scrambler 1000 ATV | $ 13,826.00 | $ 967.82 | $ - | $ 967.82 | $ 13,826.00 |
| 02/19/14 | 1917 | Ronnie Wingard | Polaris Ranger 800 & Utility Trailer | $ 12,845.00 | $ 899.15 | $ - | $ 899.15 | $ 12,845.00 |
| 02/27/14 | 1942 | Richard D. Simmons | Polaris Ranger 900 XP | $ 15,050.00 | $ 1,053.50 | $ - | $ 1,053.50 | $ 15,050.00 |
| 02/28/14 | 1945 | Sean Shropshire | Polaris Sportsman 800 ATV | $ 9,497.00 | $ 664.79 | $ 300.00 | $ 364.79 | $ 5,211.29 |
| 03/03/14 | 1028 | Coby Rabon | Utility Trailer | $ 1,473.35 | $ 103.18 | $ 73.65 | $ 29.53 | $ 421.81 |
| 03/06/14 | 1951 | Joseph Bruccoli | Trailer | $ 3,937.00 | $ 275.59 | $ 184.25 | $ 91.34 | $ 1,304.86 |
| 03/08/14 | 1947 | Cliff Williamson | Polaris ACE | $ 8,991.00 | $ 629.37 | $ 300.00 | $ 329.37 | $ 4,705.29 |
| 03/12/14 | 1955 | Jeff & Kelly Harmon | Polaris RZR 170 | $ 4,636.00 | $ 324.52 | $ - | $ 324.52 | $ 4,636.00 |
| 03/14/14 | 1587 | Zach Buckley | Polaris Sportsman 400 ATV | $ 8,552.00 | $ 458.64 | $ 300.00 | $ 158.64 | $ 2,266.29 |
| 03/18/14 | 1989 | Timothy Buckard | Polaris ATV-850 Sportsman | $ 13,616.00 | $ 954.52 | $ 300.00 | $ 654.52 | $ 9,350.29 |
| 03/20/14 | 1990 | Richie Peterson | Polaris Sportsman 570 | $ 10,695.00 | $ 748.65 | $ 331.00 | $ 417.65 | $ 5,966.43 |
| 03/21/14 | 1992 | Stacey Oxendine | Polaris Razor | $ 28,771.91 | $ 2,014.03 | $ 300.00 | $ 1,714.03 | $ 24,486.20 |
| 03/27/14 | 1993 | Palmetto Environmental Consulting | Polaris Ranger 900 LE | $ 18,537.00 | $ 1,297.59 | $ 300.00 | $ 997.59 | $ 14,251.29 |
| 03/27/14 | 2022 | Timothy Buckard | Polaris Ranger 800 | $ 14,674.00 | $ 1,027.18 | $ 300.00 | $ 727.18 | $ 10,388.29 |
| 03/27/14 | 2023 | Timothy Buckard | Utility Trailer | $ 3,268.00 | $ 228.76 | $ - | $ 228.76 | $ 3,268.00 |
| 03/29/14 | 2020 | Keith McMillan | Polaris Sportsman 570 | $ 9,195.00 | $ 643.65 | $ 300.00 | $ 343.65 | $ 4,909.29 |
| 03/29/14 | 1999 | Twila & Gary Pemberaugh | Polaris Sportsman 570 | $ 7,016.00 | $ 491.12 | $ 300.00 | $ 191.12 | $ 2,730.29 |
| 04/02/14 | 2026 | Leverne or Ashley Berry | Polaris Ranger 400 | $ 9,650.00 | $ 689.50 | $ 300.00 | $ 389.50 | $ 5,564.29 |
| 04/04/14 | 2025 | Paul House | Polaris Ranger 900 Crew | $ 20,683.00 | $ 1,447.81 | $ 300.00 | $ 1,147.81 | $ 16,397.29 |
| 04/04/14 | 2018 | Stacey Oxendine | Polaris Sportsman 570 | $ 6,218.00 | $ 435.26 | $ 300.00 | $ 135.26 | $ 1,932.29 |
| 04/10/14 | 2034 | Earl Dezlick | Utility Trailer | $ 2,332.00 | $ 163.24 | $ 116.60 | $ 46.64 | $ 666.29 |
| 04/11/14 | 2036 | Deborah Black | Polaris Outlaw 50 ATV | $ 2,527.00 | $ 176.89 | $ 105.00 | $ 71.09 | $ 1,027.00 |
| 04/19/14 | 2073 | Sage Right of Way Management (Zachary Ross) | Polaris Ranger Crew 800 w/EPS | $ 18,859.00 | $ 1,320.13 | $ 300.00 | $ 1,020.13 | $ 14,573.29 |
| 04/19/14 | 2082 | Sage Right of Way Management (Zachary Ross) | Utility Trailer | $ 2,521.00 | $ 176.47 | $ - | $ 176.47 | $ 2,521.00 |
| | | | Utility Trailer | $ 2,521.00 | $ 176.47 | $ - | $ 176.47 | $ 2,521.00 |

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| 04/25/14 | 2063 | Donald Scott | Polaris Sportsman 570 | $ | 6,127.00 | $ | 428.89 | $ | 300.00 | $ | 139.89 | $ | 1,841.29 |
| 04/25/14 | 2064 | Greg Myers | Polaris Ranger 800-XP | $ | 13,516.97 | $ | 1,086.19 | $ | 300.00 | $ | 786.19 | $ | 11,231.28 |
| 04/25/14 | 2062 | Mimi Miller | Polaris Sportsman 400 | $ | 6,050.00 | $ | 423.50 | $ | - | $ | 423.50 | $ | 6,050.00 |
| 04/25/14 | 2027 | Tricia Humphries | Polaris Sportsman 90 | $ | 2,799.00 | $ | 195.93 | $ | 139.95 | $ | 55.98 | $ | 799.71 |
| 05/07/14 | 2078 | William D. Lott III | Polaris Sportsman 850 Pursuit Camo | $ | 9,560.50 | $ | 669.47 | $ | 300.00 | $ | 369.47 | $ | 5,283.79 |
| 05/07/14 | 2081 | Steven Cook | Polaris Sportsman 570 w/EPS | $ | 8,236.00 | $ | 576.52 | $ | 300.00 | $ | 276.52 | $ | 3,950.29 |
| 05/09/14 | 2080 | Wyman or Teresa Barnes | Polaris RZR 4 800 w/EPS | $ | 17,780.00 | $ | 1,244.60 | $ | 300.00 | $ | 944.60 | $ | 13,494.29 |
| 05/10/14 | 2087 | Nick & Erica Crabb | Polaris Ranger 800 Crew | $ | 13,010.00 | $ | 910.70 | $ | - | $ | 910.70 | $ | 13,010.00 |
| 05/14/14 | 2090 | Orry Smith | Polaris RZR 570 | $ | 11,366.00 | $ | 795.62 | $ | 300.00 | $ | 495.62 | $ | 7,080.29 |
| 05/15/14 | 2095 | Dan Allen | Polaris Sportsman 800 | $ | 8,026.00 | $ | 561.82 | $ | 300.00 | $ | 261.82 | $ | 3,740.29 |
| 05/15/14 | 2096 | Dan Allen | Polaris Sportsman 570 w/EPS | $ | 7,826.00 | $ | 547.82 | $ | 300.00 | $ | 247.82 | $ | 3,540.29 |
| 05/15/14 | 2097 | David Hawkins | Polaris Sportsman 400 | $ | 8,830.00 | $ | 618.10 | $ | 300.00 | $ | 318.10 | $ | 4,544.29 |
| 05/15/14 | 2094 | SCDNR | Polaris Ranger 570 | $ | 8,621.98 | $ | 603.54 | $ | 300.00 | $ | 303.54 | $ | 4,336.28 |
| 05/15/14 | 2098 | Tony Cestlin | Utility Trailer | $ | 953.00 | $ | 66.71 | $ | 47.65 | $ | 19.06 | $ | 272.29 |
| 05/17/14 | 2100 | David Hough | Polaris RZR 800S LE w/EAS | $ | 14,820.00 | $ | 1,037.40 | $ | - | $ | 1,037.40 | $ | 14,820.00 |
| 05/23/14 | 2101 | Adam R. Caban | Yamaha Raptor | $ | 2,000.00 | $ | 140.00 | $ | - | $ | 140.00 | $ | 2,000.00 |
| 05/23/14 | 2103 | Adam R. Caban | Utility Trailer | $ | 500.00 | $ | 35.00 | $ | - | $ | 35.00 | $ | 500.00 |
| 05/24/14 | 2102 | Dale Gossett | Custom Trailer | $ | 2,500.00 | $ | 175.00 | $ | - | $ | 175.00 | $ | 2,500.00 |
| 05/27/14 | 2111 | Michael Lewis | Polaris Ranger 570 w/EPS | $ | 14,410.00 | $ | 1,008.70 | $ | 300.00 | $ | 708.70 | $ | 10,124.29 |
| 06/05/14 | 2039 | George A. Gerald II | Polaris RZR-170 [redacted] | $ | 4,515.00 | $ | 316.05 | $ | 226.75 | $ | 89.30 | $ | 1,275.71 |
| 06/05/14 | 2116 | Whitney Watson | Polaris Ranger 570 | $ | 11,130.00 | $ | 779.10 | $ | 300.00 | $ | 479.10 | $ | 6,844.29 |
| 06/06/14 | 2108 | Eric Hartley | Polaris Ranger 570 Camo | $ | 10,810.00 | $ | 756.70 | $ | 300.00 | $ | 456.70 | $ | 6,524.29 |
| 06/19/14 | 2124 | Charles Johnson | Polaris Sportsman 850 XP | $ | 12,877.00 | $ | 901.39 | $ | - | $ | 901.39 | $ | 12,877.00 |
| 06/19/14 | 2122 | Christopher Smith | Polaris RZR 570 LE | $ | 11,314.00 | $ | 791.98 | $ | 300.00 | $ | 491.98 | $ | 7,028.29 |
| 06/20/14 | 2125 | Ellen (Gene) Weed Jr. | Polaris Ranger 900 XP | $ | 15,400.00 | $ | 1,078.00 | $ | 300.00 | $ | 778.00 | $ | 11,114.29 |
| 06/26/14 | 2127 | Timothy Batt | Polaris Ranger Crew 570 | $ | 7,700.00 | $ | 539.00 | $ | 300.00 | $ | 239.00 | $ | 3,414.29 |
| 06/28/14 | 2128 | Palmetto Automatic Sprinkler Co. | Utility Trailer | $ | 3,349.00 | $ | 234.43 | $ | 167.45 | $ | 66.98 | $ | 956.88 |
| 07/03/14 | 2130 | Roger or Dodie Watson | Polaris Sportsman 500 | $ | 5,500.00 | $ | 385.00 | $ | 275.00 | $ | 110.00 | $ | 1,571.43 |
| 07/05/14 | 2132 | Blythewood Dental Associates | Utility Trailer | $ | 2,901.55 | $ | 203.11 | $ | 145.08 | $ | 58.03 | $ | 828.98 |
| 07/11/14 | 2133 | David Kreider | Polaris RZR XP4 1000 | $ | 20,161.00 | $ | 1,411.27 | $ | 300.00 | $ | 1,111.27 | $ | 15,875.29 |
| 07/12/14 | 2136 | Brandon or Dianne Jordan | Polaris Sportsman 570 | $ | 6,676.00 | $ | 467.32 | $ | 300.00 | $ | 167.32 | $ | 2,390.28 |
| 07/12/14 | 2134 | Dennis A. Day | Polaris Razor XP-1000 | $ | 23,539.00 | $ | 1,507.73 | $ | 300.00 | $ | 1,207.73 | $ | 17,253.28 |
| 07/19/14 | 2143 | Antonio Villegas | Polaris Ranger 570 | $ | 10,346.00 | $ | 724.22 | $ | 300.00 | $ | 424.22 | $ | 6,060.29 |
| 07/19/14 | 2138 | Sarah or Scott Spencer | Polaris Sportsman 400 | $ | 6,406.00 | $ | 448.42 | $ | 300.00 | $ | 148.42 | $ | 2,120.29 |
| 07/25/14 | 2150 | Karyn Brinson | Polaris Sportsman 570 | $ | 6,339.00 | $ | 443.73 | $ | 300.00 | $ | 143.73 | $ | 2,053.29 |
| 07/31/14 | 2152 | Eric Buchanan | Polaris Sportsman 800 | $ | 8,568.00 | $ | 599.76 | $ | 300.00 | $ | 299.76 | $ | 4,282.29 |
| 08/07/14 | 2148 | Kristy Jumper | Polaris Sportsman 850 EPS | $ | 6,026.00 | $ | 421.82 | $ | 300.00 | $ | 121.82 | $ | 1,740.29 |
| 08/13/14 | 2155 | Dalton Langford | Polaris Sportsman 400 | $ | 5,726.00 | $ | 400.82 | $ | 300.00 | $ | 100.82 | $ | 1,440.29 |
| 08/28/14 | 2165 | Curtis Beard | Utility Trailer | $ | 2,800.00 | $ | 196.00 | $ | - | $ | 196.00 | $ | 2,800.00 |
| 08/28/14 | 2164 | James M. Walden Jr. (Buddys Marine) | Polaris Ranger 570 | $ | 11,336.00 | $ | 793.52 | $ | - | $ | 793.52 | $ | 11,336.00 |
| 09/06/14 | 2179 | Christopher V. c/o JC Outdoors | Polaris 900 Crew | $ | 17,146.00 | $ | 1,200.22 | $ | - | $ | 1,200.22 | $ | 17,146.00 |
| 09/05/14 | 2171 | Aaron Honeycutt | Polaris Sportsman 800 | $ | 5,500.00 | $ | 385.00 | $ | 275.00 | $ | 110.00 | $ | 1,571.43 |
| 09/11/14 | 2173 | Jimmie Williams | Polaris ATV | $ | 9,747.00 | $ | 682.29 | $ | - | $ | 682.29 | $ | 9,747.00 |
| 09/17/14 | 2183 | Rebecca or Frankie Thomas | Polaris RZR 1000 | $ | 9,400.00 | $ | 658.00 | $ | 300.00 | $ | 358.00 | $ | 5,114.29 |
| 09/18/14 | 2184 | Randy Staines | Polaris Razor XP-1000 | $ | 23,351.00 | $ | 1,634.57 | $ | 300.00 | $ | 1,334.57 | $ | 19,065.29 |
| 09/18/14 | 2160 | Robert Hartnett | Polaris Ranger 800 Crew | $ | 16,852.00 | $ | 1,179.64 | $ | - | $ | 1,179.64 | $ | 16,852.00 |
| 09/19/14 | 2182 | Nathan Mechling | Polaris Ranger 570 | $ | 9,646.00 | $ | 675.22 | $ | 300.00 | $ | 375.22 | $ | 5,360.29 |
| 09/23/14 | 2186 | Josh Morris | Polaris RZR 1000 Highlifter | $ | 27,987.00 | $ | 1,959.09 | $ | 300.00 | $ | 1,659.09 | $ | 23,711.29 |
| 09/24/14 | 2196 | Piedmont Plumbers (Christopher Veronee) | Polaris Alcom Utility Trailer | $ | 4,389.00 | $ | 307.23 | $ | 219.45 | $ | 87.78 | $ | 1,254.00 |
| 10/04/14 | 2187 | Brad Bowers | Polaris Ranger Crew 900 | $ | 22,076.00 | $ | 1,545.32 | $ | 300.00 | $ | 1,245.32 | $ | 17,790.29 |
| 10/09/14 | 2191 | James Knight | Polaris Ranger 900 | $ | 15,881.00 | $ | 1,111.67 | $ | 300.00 | $ | 811.67 | $ | 11,595.29 |
| 10/10/14 | 2188 | Bryan Martin | Polaris RZR 1000 LE | $ | 16,700.00 | $ | 1,169.00 | $ | 300.00 | $ | 869.00 | $ | 12,414.29 |
| 10/15/14 | 2195 | Columbia College Police Dept. | Polaris EV Ranger | $ | 12,446.00 | $ | 871.22 | $ | 300.00 | $ | 571.22 | $ | 8,160.29 |
| 10/17/14 | 2184 | University of SC Facilities & Support | DTE Trailer | $ | 2,538.00 | $ | 177.66 | $ | 94.70 | $ | 82.96 | $ | 1,185.14 |
| 10/28/14 | 2296 | Dustin w. Sisler | Polaris Ranger 800 | $ | 13,701.00 | $ | 959.07 | $ | - | $ | 959.07 | $ | 13,701.00 |
| 10/29/14 | 2229 | Brantley Alewine | Polaris Ranger 570 Full Size | $ | 12,501.00 | $ | 875.07 | $ | 300.00 | $ | 575.07 | $ | 8,215.29 |
| 10/31/14 | 2214 | Todd Phipps or Drain Solutions | Polaris Ranger 800 Camo | $ | 13,928.00 | $ | 974.96 | $ | 300.00 | $ | 674.96 | $ | 9,642.29 |
| 11/04/14 | 2216 | Gerald Fortune | Polaris Ranger 570 | $ | 10,646.00 | $ | 745.22 | $ | 300.00 | $ | 445.22 | $ | 6,360.29 |
| 11/15/14 | 2238 | Michael Collins | Polaris Razor 900 S | $ | 19,261.00 | $ | 1,348.27 | $ | 300.00 | $ | 1,048.27 | $ | 14,975.29 |
| 11/16/14 | 2191 | Baxter | Can Am Maverick 1000 | $ | 9,800.00 | $ | 686.00 | $ | - | $ | 686.00 | $ | 9,800.00 |
| 11/20/14 | 2239 | Max Kelly | Polaris Rzr 1000 Highlifter | $ | 28,946.00 | $ | 2,026.22 | $ | 300.00 | $ | 1,726.22 | $ | 24,660.29 |
| 11/21/14 | 2227 | Thomas Smothers | Utility Trailer | $ | 2,287.00 | $ | 160.09 | $ | 114.35 | $ | 45.74 | $ | 653.43 |
| 11/25/14 | 2260 | Dawn Holden | Polaris Razor 1000 | $ | 21,968.00 | $ | 1,537.76 | $ | 300.00 | $ | 1,237.76 | $ | 17,682.29 |
| 11/26/14 | 2248 | William G. Ackerman | Polaris Ranger Crew 900 | $ | 18,601.00 | $ | 1,302.07 | $ | 300.00 | $ | 1,002.07 | $ | 14,316.29 |
| 12/02/14 | 2266 | John Jones | Polaris RZR 170 | $ | 5,315.98 | $ | 372.12 | $ | 265.92 | $ | 106.20 | $ | 1,518.55 |
| 12/04/14 | 2267 | Kelly Hill | Polaris Sportsman 570 | $ | 7,346.00 | $ | 514.22 | $ | 300.00 | $ | 214.22 | $ | 3,060.29 |
| 12/05/14 | 2268 | David Queen | Polaris Sportsman 570 | $ | 9,312.60 | $ | 651.84 | $ | 300.00 | $ | 351.84 | $ | 5,026.29 |
| 12/05/14 | 2253 | Michael Smrek | Polaris 900 XP, PS, 4x Titanium | $ | 17,280.60 | $ | 1,209.60 | $ | 300.00 | $ | 909.60 | $ | 12,994.29 |
| 12/10/14 | 2270 | Simon Walker | Polaris Sportsman 850 | $ | 8,446.00 | $ | 591.22 | $ | 300.00 | $ | 291.22 | $ | 4,160.29 |
| 12/12/14 | 2258 | Ernest E. Frost | DTE Trailer | $ | 2,387.00 | $ | 167.09 | $ | 119.35 | $ | 47.74 | $ | 682.00 |
| 12/12/14 | 2271 | Kenneth Godley | Polaris RZR | $ | 21,856.00 | $ | 1,529.92 | $ | 300.00 | $ | 1,229.92 | $ | 17,570.29 |
| 12/12/14 | 2272 | Kenneth Godley | Polaris 1000 RZR | $ | 21,856.00 | $ | 1,529.92 | $ | 300.00 | $ | 1,229.92 | $ | 17,570.29 |
| 12/12/14 | 2275 | Kenneth Godley | DTE Trailer | $ | 2,700.00 | $ | 189.00 | $ | 135.00 | $ | 54.00 | $ | 771.43 |

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| 12/13/14 | 2276 | Kevin Welch | Polaris Outlaw 90[redacted] | $ | 2,700.00 | $ | 189.00 | $ | 135.00 | $ | 54.00 | $ | 771.43 |
| 12/13/14 | 2277 | Shane Borroughs | Polaris Outlaw 50[redacted] | $ | 2,050.00 | $ | 143.50 | $ | 102.50 | $ | 41.00 | $ | 585.71 |
| 12/17/14 | 2278 | Jessica Alley | Polaris Outlaw 50 | $ | 2,000.00 | $ | 140.00 | $ | 100.00 | $ | 40.00 | $ | 571.43 |
| 12/23/14 | 2254 | Jaxon Peebles | Polaris Outlaw 90 | $ | 3,270.61 | $ | 228.94 | $ | 134.95 | $ | 93.99 | $ | 1,343.75 |
| 12/24/14 | 2285 | Marguerite Latterton | Polaris RZR 170[redacted] | $ | 4,735.00 | $ | 331.52 | $ | 136.80 | $ | 94.72 | $ | 1,353.14 |
| 12/25/14 | 2224 | Michael C. Terrell | Polaris Outlaw 9[redacted] | $ | 2,799.00 | $ | 195.93 | $ | 139.95 | $ | 55.98 | $ | 799.71 |
| 12/27/14 | 2286 | Erica Cribb | Polaris Outlaw 5[redacted] | $ | 2,100.00 | $ | 147.00 | $ | 105.00 | $ | 42.00 | $ | 600.00 |
| 12/31/14 | 2287 | Kenneth Dotzeza | Polaris Ranger 570 | $ | 10,858.00 | $ | 760.86 | $ | 300.00 | $ | 462.86 | $ | 6,612.29 |
| 01/06/15 | 2294 | Lucas Meetze | Polaris Sportsman 570 EPS Camo | $ | 9,780.00 | $ | 684.60 | $ | 300.00 | $ | 384.60 | $ | 5,494.29 |
| 01/10/15 | 2255 | Jaxon Peebles | Polaris Highlifter 1000 Razor | $ | 22,652.00 | $ | 1,585.64 | $ | 300.00 | $ | 1,285.64 | $ | 18,366.29 |
| 01/15/15 | 2304 | Parker Mims | Polaris Scrambler 1000 XP | $ | 14,884.00 | $ | 1,041.88 | $ | 300.00 | $ | 741.88 | $ | 10,598.29 |
| 01/28/15 | 2191 | Daniel Connors | Polaris Sportsman 570 | $ | 8,346.00 | $ | 584.22 | $ | 300.00 | $ | 284.22 | $ | 4,060.29 |
| 02/13/15 | 2354 | Steve Carter | Polaris Ranger XP 900 EPS | $ | 11,594.00 | $ | 811.79 | $ | 300.00 | $ | 511.79 | $ | 7,310.29 |
| 02/18/15 | 2359 | Wayne Branham | Polaris Sportsman ALC | $ | 9,582.00 | $ | 670.74 | $ | 300.00 | $ | 370.74 | $ | 5,296.29 |
| 02/20/15 | 2045 | Jeremy Thomas | Polaris Sportsman 850 SP | $ | 10,546.00 | $ | 738.22 | $ | 300.00 | $ | 438.22 | $ | 6,260.29 |
| 02/20/15 | 2356 | Tab McCullough | Polaris Razor 1000 | $ | 24,150.00 | $ | 1,690.50 | $ | 300.00 | $ | 1,390.50 | $ | 19,864.29 |
| 02/20/15 | 2362 | Tab McCullough | Utility Trailer | $ | 3,454.00 | $ | 241.78 | $ | 172.70 | $ | 69.08 | $ | 986.88 |
| 02/21/15 | 2363 | Wayne Branham | Utility Trailer | $ | 3,154.00 | $ | 220.78 | $ | 157.70 | $ | 63.08 | $ | 901.14 |
| 02/25/15 | 2310 | Kyle Murray | Polaris Generator | $ | 1,400.00 | $ | 98.00 | $ | - | $ | 98.00 | $ | 1,400.00 |
| 02/28/15 | 2311 | Jaxon Chastin | Polaris Ranger 570 Full Size | $ | 16,150.00 | $ | 1,130.50 | $ | 300.00 | $ | 830.50 | $ | 11,864.29 |
| 03/05/15 | 2363 | David Walters | Polaris RZR 1000 | $ | 21,301.00 | $ | 1,491.07 | $ | 300.00 | $ | 1,191.07 | $ | 17,015.29 |
| 03/05/15 | 2313 | Ryan Dusey | Polaris RZR 1000 | $ | 23,696.00 | $ | 1,658.72 | $ | 300.00 | $ | 1,358.72 | $ | 19,410.29 |
| 03/07/15 | 2368 | Jessica Blaylock | Polaris RZR 570 | $ | 11,446.00 | $ | 801.22 | $ | 300.00 | $ | 501.22 | $ | 7,160.29 |
| 03/07/15 | 2370 | Jessica Blaylock | Utility Trailer | $ | 1,837.00 | $ | 128.59 | $ | 91.85 | $ | 36.74 | $ | 524.86 |
| 03/10/15 | 2323 | Ernest Long Jr. | Polaris Razor 4 | $ | 28,179.00 | $ | 1,972.53 | $ | 300.00 | $ | 1,672.53 | $ | 23,893.29 |
| 04/03/15 | | Charles Johnson | Polaris RZR-4 | $ | 23,530.00 | $ | 1,647.10 | $ | - | $ | 1,647.10 | $ | 23,530.00 |
| 04/03/15 | 1055 | Michael J. Crowder | 1 Polaris RZR 1000 Highlifters/DTE Trailer | $ | 46,894.00 | $ | 3,282.58 | $ | - | $ | 3,282.58 | $ | 46,894.00 |
| 04/03/15 | | Charles Johnson | Polaris RZR-4 (Delivered to Ultimate Audio & Recv Pymt. They will deliver to c | $ | 23,530.00 | $ | 1,647.10 | $ | - | $ | 1,647.10 | $ | 23,530.00 |
| 04/07/15 | 1056 | James Overstreet | Polaris Ranger 900 Crew Camo | $ | 19,120.00 | $ | 1,338.40 | $ | - | $ | 1,338.40 | $ | 19,120.00 |
| 04/10/15 | 1046 | Earl Hamre | 2 Polaris Outlaw 50's | $ | 3,926.00 | $ | 274.82 | $ | - | $ | 274.82 | $ | 3,926.00 |
| 04/10/15 | 1059 | Michael Bundrick | Polaris Sportsman 570 | $ | 8,893.00 | $ | 622.51 | $ | 300.00 | $ | 322.51 | $ | 4,607.29 |
| 04/11/15 | 1047 | Austin & Angela Padgett | Polaris RZR 800XC | $ | 17,226.00 | $ | 1,205.82 | $ | 300.00 | $ | 905.82 | $ | 12,940.29 |
| 04/11/15 | 1048 | David Douglas | DTE Trailer | $ | 1,590.00 | $ | 111.30 | $ | 79.50 | $ | 31.80 | $ | 454.29 |
| 04/16/15 | 1007 | Kyle Smalley | Polaris RZR 900S | $ | 16,906.00 | $ | 1,183.56 | $ | 300.00 | $ | 883.56 | $ | 12,622.29 |
| 04/18/15 | 1070 | James Rogers | Polaris Ranger 570 | $ | 11,246.00 | $ | 787.22 | $ | 300.00 | $ | 487.22 | $ | 6,960.29 |
| 04/18/15 | 1050 | Richard Parchet | Polaris Ranger 900 Crew | $ | 20,277.00 | $ | 1,419.39 | $ | - | $ | 1,419.39 | $ | 20,277.00 |
| 04/21/15 | 1052 | Kenneth Wilson | Polaris Ranger 900 LE | $ | 18,846.00 | $ | 1,319.22 | $ | - | $ | 1,319.22 | $ | 18,846.00 |
| 04/21/15 | 1072 | Patricia C. Cooper | Polaris Ranger 900 | $ | 13,346.85 | $ | 934.28 | $ | 300.00 | $ | 634.28 | $ | 9,061.14 |
| 04/25/15 | 2301 | Steven Evans | Polaris RZR 900 Trail | $ | 15,546.00 | $ | 1,088.22 | $ | 300.00 | $ | 788.22 | $ | 11,260.29 |
| 05/01/15 | 1075 | James Rogers | Polaris Sportsman 570 Camo | $ | 7,796.00 | $ | 545.72 | $ | 300.00 | $ | 245.72 | $ | 3,510.29 |
| 05/06/15 | 2404 | Pugh's Welding & Fabrication | Polaris Ranger Crew 570 Full Size w/EPS | $ | 20,490.00 | $ | 1,434.30 | $ | - | $ | 1,434.30 | $ | 20,490.00 |
| 05/12/15 | 1076 | James Connelly | Polaris RZR17[redacted] | $ | 4,600.00 | $ | 322.00 | $ | 230.00 | $ | 92.00 | $ | 1,314.29 |
| 05/12/15 | 2407 | John T. Williams | Polaris Sportsman 700 | $ | 5,000.00 | $ | 350.00 | $ | 250.00 | $ | 100.00 | $ | 1,428.57 |
| 05/15/15 | 2401 | Lexington Police Dept. | Utility Trailer | $ | 1,223.00 | $ | 85.61 | $ | 61.15 | $ | 24.46 | $ | 349.43 |
| 05/19/15 | 2411 | Daniel T. Norris | DTE Trailer | $ | 4,328.00 | $ | 302.96 | $ | 216.40 | $ | 86.56 | $ | 1,236.57 |
| 05/23/15 | 2417 | Walter Haversat | Polaris Sportsman 570 SP | $ | 8,246.00 | $ | 577.22 | $ | 300.00 | $ | 277.22 | $ | 3,960.29 |
| 05/24/15 | 2390 | William Lockett | Utility Trailer | $ | 2,230.00 | $ | 156.10 | $ | 111.50 | $ | 44.60 | $ | 637.14 |
| 06/11/15 | 2505 | Bryan Getz | DTE Trailer | $ | 1,157.00 | $ | 80.99 | $ | - | $ | 80.99 | $ | 1,157.00 |
| 06/13/15 | 2507 | Cynthia A. Hicks | DTE Trailer | $ | 1,448.00 | $ | 101.36 | $ | 72.40 | $ | 28.96 | $ | 413.71 |
| 06/13/15 | 2506 | Grant W. Latler | Polaris Phoenix | $ | 3,767.00 | $ | 263.69 | $ | 188.35 | $ | 75.34 | $ | 1,076.29 |
| 06/13/15 | 2508 | Jack Stewart | Polaris RZR 1000XP Fox Edition | $ | 24,691.00 | $ | 1,728.37 | $ | 300.00 | $ | 1,428.37 | $ | 20,405.29 |
| 06/17/15 | 2509 | Daniel Norris | Polaris RZR 170 | $ | 5,250.00 | $ | 367.50 | $ | 262.50 | $ | 105.00 | $ | 1,500.00 |
| 06/27/15 | 2516 | Travis Dutch | Polaris Razor 900 S | $ | 17,773.00 | $ | 1,244.11 | $ | 300.00 | $ | 944.11 | $ | 13,487.29 |
| 07/08/15 | 2434 | Jon V. Moldovan Sr. | Polaris Aluminum Trailer | $ | 3,240.00 | $ | 226.80 | $ | 162.00 | $ | 64.80 | $ | 925.71 |
| 07/23/15 | 2525 | Anthony Williams | Polaris Sportsman ALE | $ | 6,380.00 | $ | 446.60 | $ | 300.00 | $ | 146.60 | $ | 2,094.29 |
| 07/30/15 | 2440 | Anthony Wilhams | RZR900 Trail w/EPS | $ | 15,896.00 | $ | 1,112.72 | $ | 300.00 | $ | 812.72 | $ | 11,610.29 |
| 08/08/15 | 2531 | Donald L. Leydig | Polaris Ranger EV | $ | 13,080.00 | $ | 915.60 | $ | 300.00 | $ | 615.60 | $ | 8,794.29 |
| 08/15/15 | 2541 | Lauren Boukright | Polaris RZR 1000 w/EPS | $ | 19,599.00 | $ | 1,371.93 | $ | 300.00 | $ | 1,071.93 | $ | 15,313.29 |
| 08/20/15 | 2542 | Drew or Melanie Inman | Polaris RZR-S-900 | $ | 14,200.00 | $ | 994.00 | $ | 300.00 | $ | 694.00 | $ | 9,914.29 |
| 08/20/15 | 2540 | William Watson | Polaris Ranger 570 Camo | $ | 10,896.00 | $ | 762.72 | $ | 300.00 | $ | 462.72 | $ | 6,610.29 |
| 08/27/15 | 2546 | Dean Givens & Eric Shirley | Polaris Ranger 570 Crew Full Size | $ | 14,535.00 | $ | 1,017.45 | $ | 300.00 | $ | 717.45 | $ | 10,249.29 |
| 08/28/15 | 2549 | Barry Beaver | Polaris Razor Highlifter | $ | 22,084.00 | $ | 1,545.88 | $ | - | $ | 1,545.88 | $ | 22,084.00 |
| 08/28/15 | 2550 | Caleb Beaver | Polaris Highlifter | $ | 24,733.00 | $ | 1,731.31 | $ | - | $ | 1,731.31 | $ | 24,733.00 |
| 08/31/15 | 2556 | Mark Medlin | Polaris Ranger 900 Crew Camo 6 Passenger | $ | 22,688.00 | $ | 1,588.16 | $ | - | $ | 1,588.16 | $ | 22,688.00 |
| 09/04/15 | 255R | Fredrick Summers | Polaris RZR 900S | $ | 17,596.00 | $ | 1,231.72 | $ | 300.00 | $ | 931.72 | $ | 13,310.29 |
| 09/05/15 | 2561 | John Ranch | Polaris Sportsman 400 | $ | 6,604.00 | $ | 462.28 | $ | 300.00 | $ | 162.28 | $ | 2,318.29 |
| 09/11/15 | 2019 | Mervin D. Miller | Polaris Ranger 900 Crew-LE | $ | 19,896.00 | $ | 1,392.72 | $ | 300.00 | $ | 1,092.72 | $ | 15,610.29 |
| 09/15/15 | 2564 | Dry Smith | 2015 Polaris Sportsman 570 | $ | 7,446.00 | $ | 521.22 | $ | 300.00 | $ | 221.22 | $ | 3,160.29 |
| 09/15/15 | 2547 | Brian Bass | Polaris Outlaw 50 Pink[redacted] | $ | 2,000.00 | $ | 140.00 | $ | 100.00 | $ | 40.00 | $ | 571.43 |
| 09/15/15 | 2562 | Steven Hubbard | Polaris Ranger 900 XP | $ | 14,000.00 | $ | 980.00 | $ | 300.00 | $ | 680.00 | $ | 9,714.29 |
| 10/10/15 | 2583 | Tod Seaton | Polaris Sportsman ETX | $ | 6,674.00 | $ | 467.18 | $ | 300.00 | $ | 167.18 | $ | 2,388.29 |
| 10/13/15 | 2580 | Mark Leaphart | 2011 Yamaha Big Bear 400 | $ | 3,700.00 | $ | 259.00 | $ | 185.00 | $ | 74.00 | $ | 1,057.14 |
| 10/17/15 | 2582 | Hope Britt | Polaris Ranger 570 Midsize Crew | $ | 13,176.00 | $ | 922.32 | $ | 300.00 | $ | 622.32 | $ | 8,890.29 |

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|---|---|---|---|---|---|---|---|---|---|
| 10/22/15 | 2596 | Roy Lee Gilliam | Polaris RZR 1000 | $ 17,000.00 | $ 1,190.00 | $ - | $ 1,190.00 | $ | 17,000.00 |
| 10/29/15 | 2600 | Chad Goodenough | Polaris Scrambler 850 | $ 10,046.00 | $ 703.22 | $ 300.00 | $ 403.22 | $ | 5,760.29 |
| 11/13/15 | 2609 | Daryl Tourville | Polaris Ranger Crew 900-6-EPS | $ 20,486.00 | $ 1,462.02 | $ 300.00 | $ 1,162.02 | $ | 16,600.29 |
| 11/19/15 | 2613 | David M. Workman | Polaris Outlaw 50 ATV | $ 2,435.00 | $ 170.45 | $ 104.95 | $ 65.50 | $ | 935.71 |
| 11/19/15 | 2586 | The Sharon Co. Inc. | Utility Trailer | $ 3,421.00 | $ 239.47 | $ 171.05 | $ 68.42 | $ | 977.43 |
| 12/01/15 | 2630 | Charles Spritz | 2016 Polaris Sportsman 110 | $ 3,741.00 | $ 261.87 | $ 187.50 | $ 74.37 | $ | 1,062.43 |
| 12/01/15 | 2634 | Dylon Oates | 2016 Polaris Sportsman 570 | $ 6,710.00 | $ 470.33 | $ 300.00 | $ 170.33 | $ | 2,433.29 |
| 12/01/15 | 2633 | Rhyman Lyons | Polaris Outlaw 110 Pink | $ 3,646.00 | $ 255.22 | $ 182.50 | $ 72.72 | $ | 1,041.71 |
| 12/08/15 | 2640 | Eugene Locksby | 2015 Down 2 Earth Utility Trailer | $ 1,806.00 | $ 126.42 | $ 90.30 | $ 36.12 | $ | 516.00 |
| 12/11/15 | 2642 | Benjamin Abernathy | 2015 Polaris Sportsman SP 850 | $ 8,574.00 | $ 600.18 | $ 300.00 | $ 300.18 | $ | 4,398.29 |
| 12/11/15 | 2641 | Kevin Morris | 2016 Polaris Outlaw 11[redacted] | $ 3,267.00 | $ 228.69 | $ 163.35 | $ 65.34 | $ | 933.43 |
| 12/17/15 | 2645 | Jason Laymon or Crystal Laymon | 2015 Polaris RZR 170 (red) | $ 2,578.00 | $ 208.46 | $ 148.90 | $ 59.56 | $ | 850.86 |
| 12/15/15 | 2646 | Matt Metcalf | 2016 Polaris Outlaw 50 | $ 2,156.00 | $ 150.92 | $ 107.80 | $ 43.12 | $ | 616.00 |
| 12/17/15 | 2647 | Karsen Corley | 2016 Polaris Ranger 900 Crew-Camo | $ 20,162.00 | $ 1,411.34 | $ - | $ 1,411.34 | $ | 20,162.00 |
| 12/19/15 | 2649 | Vicki Adams | 2016 Polaris Sportsman 110 Gree[redacted] | $ 3,646.00 | $ 255.22 | $ 182.50 | $ 72.72 | $ | 1,038.86 |
| 12/23/15 | 2673 | Beverly Delaney | 2016 Polaris RZR 1000 Turbo | $ 26,180.00 | $ 1,972.60 | $ 300.00 | $ 1,672.60 | $ | 23,894.29 |
| 12/23/15 | 2675 | Beverly Delaney | 2016 Polaris RZR-1000 | $ 27,317.00 | $ 1,912.19 | $ 300.00 | $ 1,612.19 | $ | 23,031.29 |
| 12/24/15 | 2657 | Joseph R. Hancock | Down 2 Earth Utility Trailer | $ 1,850.00 | $ 129.50 | $ - | $ 129.50 | $ | 1,850.00 |
| 12/24/15 | 2654 | Joshua D. Joyner | 2014 Polaris Ranger 900-LE | $ 18,980.00 | $ 1,328.60 | $ 300.00 | $ 1,028.60 | $ | 14,694.29 |
| 12/24/15 | 2655 | Joshua D. Joyner | 2015 Down 2 Earth Utility Trailer | $ 1,766.00 | $ 123.62 | $ 88.30 | $ 35.32 | $ | 504.57 |
| 12/26/15 | 2680 | Christopher Keister | 2001 Polaris Sportsman 700 | $ 4,000.00 | $ 280.00 | $ 200.00 | $ 80.00 | $ | 1,142.86 |
| 12/26/15 | 2658 | Lucie McLaughlin | 2016 Polaris Ranger Crew 900 | $ 17,351.00 | $ 1,214.57 | $ - | $ 1,214.57 | $ | 17,351.00 |
| 12/31/15 | 2682 | Anthony Walden or Michelle Walden | 2016 Polaris Ranger 570 | $ 11,776.00 | $ 824.32 | $ - | $ 824.32 | $ | 11,776.00 |
| 01/05/16 | 2673 | Jeffrey W. Dennis | 2015 Polaris ATV-570 Tour | $ 9,606.00 | $ 672.42 | $ - | $ 672.42 | $ | 9,606.00 |
| 01/13/16 | 2683 | Brandon Brown | 2016 Polaris RZR 900 Trail (Havasu Red) | $ 10,188.00 | $ 713.16 | $ 300.00 | $ 413.16 | $ | 5,902.29 |
| 01/15/16 | 2691 | Mack McGahee | 2016 Polaris Ranger XP 900 Crew | $ 16,592.00 | $ 1,161.44 | $ - | $ 1,161.44 | $ | 16,592.00 |
| 01/20/16 | 2695 | Donna Sightler or Chad Sightler | 2016 Polaris RZR-1000 Highlifter | $ 22,916.50 | $ 1,604.16 | $ 300.00 | $ 1,304.16 | $ | 18,630.79 |
| 01/20/16 | 2696 | Jerry Sightler | 2016 Polaris Highlifter 1000 Sportsman | $ 8,900.00 | $ 623.00 | $ 300.00 | $ 323.00 | $ | 4,614.29 |
| 01/21/16 | 2599 | Orry Smith | 2016 Polaris RZR 900S White Lightning | $ 8,312.00 | $ 581.84 | $ 300.00 | $ 281.84 | $ | 4,026.29 |
| 01/29/16 | 2698 | David Cook | 2016 Polaris Ranger XP Crew | $ 17,054.00 | $ 1,193.78 | $ - | $ 1,193.78 | $ | 17,054.00 |
| 01/29/16 | 2663 | William L. Harris III | 2015 Down 2 Earth Utility Trailer | $ 2,250.00 | $ 157.50 | $ 117.50 | $ 40.00 | $ | 571.43 |
| 02/04/16 | 2662 | Karsen Corley | 2010 Artic Cat Mud Pro 650 | $ 3,000.00 | $ 210.00 | $ - | $ 210.00 | $ | 3,000.00 |
| 02/06/16 | 2700 | Lane Garratt or Michael Papp | 2016 Polaris Sportsman Highlifter 850 | $ 10,546.00 | $ 738.22 | $ 300.00 | $ 438.22 | $ | 6,260.29 |
| 02/06/16 | 2665 | Robert A. Polito | 2016 Polaris RZR-900-S | $ 17,501.00 | $ 1,225.07 | $ 300.00 | $ 925.07 | $ | 13,215.29 |
| 02/13/16 | 2666 | David R. Goolsby | 2014 Polaris 850-XP Tour Model | $ 11,556.00 | $ 808.92 | $ - | $ 808.92 | $ | 11,556.00 |
| 02/18/16 | 2707 | Chris Seeley | 2016 Polaris 570 Crew Midsize | $ 11,175.50 | $ 782.29 | $ 300.00 | $ 482.29 | $ | 6,889.79 |
| 02/22/16 | 2712 | Nickolas English | 2016 Polaris General (Blue) | $ 17,968.00 | $ 1,257.76 | $ - | $ 1,257.76 | $ | 17,968.00 |
| 03/03/16 | 2719 | Bobby Lowman | 2016 Polaris RZR 900 S EPS | $ 16,825.00 | $ 1,177.75 | $ 300.00 | $ 877.75 | $ | 12,539.29 |
| 03/04/16 | 2721 | Lenny Cooper | 2016 Polaris RZR 1000 w/EPS | $ 23,681.00 | $ 1,658.27 | $ 300.00 | $ 1,358.27 | $ | 19,375.29 |
| 03/08/16 | 2661 | Larry & Linda Jones | 2016 Polaris Ranger ETX | $ 9,421.00 | $ 659.47 | $ - | $ 659.47 | $ | 9,421.00 |
| 03/12/16 | 2724 | Bryan Muckenfuss | 2016 Polaris General 1000 Deluxe | $ 22,879.00 | $ 1,601.53 | $ 300.00 | $ 1,301.53 | $ | 18,593.29 |
| 03/12/16 | 2725 | Michael Snelgrove | Polaris Ranger 900 XP | $ 15,405.60 | $ 1,078.35 | $ 300.00 | $ 778.35 | $ | 11,119.29 |
| 03/17/16 | 2749 | CNC Auto Brokers (Ricky Cruz) | 2016 Down 2 Earth Car Hauler Trailer | $ 4,500.00 | $ 315.00 | $ - | $ 315.00 | $ | 4,500.00 |
| 03/19/16 | 2727 | Britany Hammond | 2016 Polaris Sportsman ATV | $ 3,499.00 | $ 244.93 | $ 157.00 | $ 87.93 | $ | 1,256.14 |
| 03/22/16 | 2538 | Donnie A. Humphries | 2006 Polaris Ranger 4x4 | $ 3,500.00 | $ 245.00 | $ 150.00 | $ 95.00 | $ | 1,357.14 |
| 03/25/16 | 2756 | James (Andy) Lipp | 2016 Down 2 Earth Trailer | $ 3,134.23 | $ 219.40 | $ 158.95 | $ 60.45 | $ | 863.52 |
| 03/26/16 | 2757 | Dennis Murphy | 2016 Polaris Ranger 570 Midsize | $ 2,741.60 | $ 191.87 | $ 137.05 | $ 54.82 | $ | 783.14 |
| 04/01/16 | 2760 | Scottie Holland | 2015 Polaris RZR-4 | $ 24,551.00 | $ 1,718.57 | $ - | $ 1,718.57 | $ | 24,551.00 |
| 04/01/16 | 2761 | Scottie Holland[redacted] | 2016 Polaris RZR-170 Youth | $ 4,974.00 | $ 348.18 | $ - | $ 348.18 | $ | 4,974.00 |
| 04/05/16 | 2726 | Thomas Davis | 2016 Polaris RZR-1000 Turbo | $ 21,650.00 | $ 1,515.50 | $ - | $ 1,515.50 | $ | 21,650.00 |
| 04/16/16 | 2788 | David M. Workman | 2018 Polaris Sportsman 850 SP | $ 11,176.00 | $ 778.82 | $ 552.00 | $ 226.82 | $ | 3,240.29 |
| 04/19/16 | 2880 | Lynn (Jack) Epps | 2016 Polaris Ranger 570 | $ 13,125.00 | $ 918.75 | $ - | $ 918.75 | $ | 13,125.00 |
| 04/19/16 | 2770 | WTO Holdings Inc. | 2016 Polaris Ranger 570 | $ 10,757.00 | $ 752.99 | $ - | $ 752.99 | $ | 10,757.00 |
| 04/22/16 | 2789 | Matt Roulette | 2016 Polaris Sportsman | $ 6,336.60 | $ 443.52 | $ 316.80 | $ 126.72 | $ | 1,810.28 |
| 05/03/16 | 2782 | Chris Hall | Utility Trailer | $ 2,740.00 | $ 191.80 | $ 92.65 | $ 99.15 | $ | 1,416.43 |
| 05/17/16 | 2803 | Sean Beech | Utility Trailer | $ 1,867.00 | $ 130.69 | $ 94.35 | $ 36.34 | $ | 519.14 |
| 05/17/16 | 2806 | Sean Beech | 2016 Polaris RZR | $ 20,151.00 | $ 1,410.57 | $ 300.00 | $ 1,110.57 | $ | 15,865.29 |
| 05/23/16 | 3003 | Tab McCullough | Utility Trailer | $ 3,486.00 | $ 244.02 | $ 174.30 | $ 69.72 | $ | 996.00 |
| 05/25/16 | 2811 | Tiffany Cain | 2016 Polaris 570 | $ 10,670.00 | $ 746.90 | $ - | $ 746.90 | $ | 10,670.00 |
| 05/26/16 | 3005 | Contracting Service Group | 2013 Down 2 Earth Gooseneck | $ 9,880.00 | $ 411.60 | $ 275.00 | $ 136.60 | $ | 1,951.43 |
| 06/10/16 | 2798 | Amber F. Truitt | 2016 Polaris Ranger 570 | $ 11,111.00 | $ 777.77 | $ - | $ 777.77 | $ | 11,111.00 |
| 06/10/16 | 2819 | Sue Steele or Dakota Steele | 2016 Polaris Sportsman 850 Highlifter | $ 10,846.00 | $ 759.22 | $ 300.00 | $ 459.22 | $ | 6,560.29 |
| 06/11/16 | 2818 | Joel Bobo | Utility Trailer | $ 3,410.00 | $ 238.70 | $ 125.00 | $ 113.70 | $ | 1,624.29 |
| 06/11/16 | 2816 | Vaughn Hall | Utility Trailer | $ 1,300.00 | $ 91.00 | $ 65.00 | $ 26.00 | $ | 371.43 |
| 06/14/16 | | Henry Burton | 2005 Artic Cat 400 ATV | $ 3,500.00 | $ 245.00 | $ 175.00 | $ 70.00 | $ | 1,000.00 |
| 06/17/16 | 2815 | Kade Scott | 2016 Polaris Ranger Crew-LE | $ 15,351.00 | $ 1,074.57 | $ 767.55 | $ 307.02 | $ | 4,386.00 |
| 06/20/16 | 2860 | Max Kelly | Utility Trailer | $ 1,911.00 | $ 133.77 | $ 95.55 | $ 38.23 | $ | 546.00 |
| 06/23/16 | 2871 | Ramley Wallace | 2014 Polaris Sportsman 850 | $ 7,500.00 | $ 525.00 | $ 375.00 | $ 150.00 | $ | 2,142.86 |
| 06/25/16 | 2834 | Justin Corbell | 2016 Polaris Ranger 570 | $ 4,419.00 | $ 309.33 | $ - | $ 309.33 | $ | 4,419.00 |
| 06/25/16 | 2858 | Wayne Benson | 2015 Polaris RZR 1000 Used | $ 17,000.00 | $ 1,190.00 | $ - | $ 1,190.00 | $ | 17,000.00 |
| 06/29/16 | 2855 | Robert Middleton | 2016 Polaris RZR 900S EPS | $ 16,700.00 | $ 1,169.00 | $ 300.00 | $ 869.00 | $ | 12,414.29 |
| 06/30/16 | 2877 | Oliver Hylton | 2016 Polaris RZR 900 S | $ 14,458.60 | $ 1,012.06 | $ 300.00 | $ 712.06 | $ | 10,172.29 |
| 07/01/16 | 2730 | Rickie Smith | 2015 Polaris Sprnn 570 Used (includes gun mount & gun hook) | $ 6,680.00 | $ 467.60 | $ - | $ 467.60 | $ | 6,680.00 |

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|---|---|---|---|---|---|---|---|---|
| 07/13/16 | 2838 Zachery S. Terrell | 2015 Polaris Sportsman ATV | $ | 9,500.00 | $ 665.00 | $ 425.00 | $ [illegible] | $ 3,428.57 |
| 07/15/16 | 2859 Terry Govan | Utility Trailer | $ | 1,600.00 | $ 112.00 | $ 80.00 | $ 82.00 | $ 457.14 |

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| *TOTALS: | $ 3,123,751.61 | $ 218,662.61 | $ 58,333.98 | $ 160,328.63 | $ 2,290,409.04 |

| DATE | BILL OF SALE | CUSTOMER NAME | MOTORCYCLE | TOTAL PRICE | EXCESS OVER CAP | TAXABLE AMOUNT | 5% MAX SALES TAX DUE | SALES TAX CHARGED | 5% MAX TAX SALES TAX DUE |
|---|---|---|---|---|---|---|---|---|---|
| 04/28/14 | 2071 | Joseph McLinden | Harley Davidson XLC-1200 | $ 4,500.00 | | $ 4,500.00 | $ 225.00 | $ - | $ 225.00 |
| 07/05/14 | 2131 | Austin Basham | Yamaha V-Star 650 | $ 3,000.00 | | $ 3,000.00 | $ 150.00 | $ - | $ 150.00 |
| 06/10/15 | 2423 | William Manzi | 2008 Honda Rebel 250 | $ 750.00 | | $ 750.00 | $ 37.50 | $ - | $ 37.50 |
| 04/14/16 | 2768 | Cherry Miles | 2016 Polaris Slingshot | $ 22,500.00 | $ 16,500.00 | $ 6,000.00 | $ 300.00 | $ - | $ 300.00 |
| 04/20/16 | 2771 | Laurence Morrow | 2011 Victory Cross Country | $ 11,900.00 | $ 5,900.00 | $ 6,000.00 | $ 300.00 | $ - | $ 300.00 |
| 06/11/16 | 2817 | Sean Harrell | 2007 Yamaha V-Star 650 | $ 2,500.00 | | $ 2,500.00 | $ 125.00 | $ - | $ 125.00 |
| | | | | | | | | | |
| *TOTALS: | | | | | | $ 22,750.00 | $ 1,137.50 | $ - | $ 1,137.50 |

| Date | Ref. # | Vendor | Description | Amount | 7% Use Tax Due |
|---|---|---|---|---|---|
| 08/15/13 | Wells Fargo 0046 | Ari Net | Out of State Credit Card Purchase | $ 260.00 | $ 18.20 |
| 09/05/13 | US Airways 7085 | Business Innovations | Out of State Credit Card Purchase | $ 224.01 | $ 15.68 |
| 09/16/13 | Wells Fargo 0046 | Ari Net | Out of State Credit Card Purchase | $ 260.00 | $ 18.20 |
| 09/20/13 | CITI 7957 | Kuryakyn Holdings LLC | Out of State Credit Card Purchase | $ 155.98 | $ 10.92 |
| 01/03/14 | AMEX-1-21001 | Alabama Business forms Hunstville | Out of State Credit Card Purchase | $ 138.60 | $ 9.70 |
| 02/27/14 | CITI-0545 | T-FORMATION | Out of State Credit Card Purchase | $ 1,231.13 | $ 86.18 |
| 03/13/14 | CITI-5062 | Alabama Business forms Hunstville | Out of State Credit Card Purchase | $ 258.65 | $ 18.11 |
| 03/21/14 | US AIR-7085 | Bag Boy Company LLC | Out of State Credit Card Purchase | $ 139.42 | $ 9.76 |
| 05/07/14 | US AIR-7085 | Sppedwerx | Out of State Credit Card Purchase | $ 624.92 | $ 43.74 |
| 06/17/14 | US AIR-7085 | Barnett Tool & Engine | Out of State Credit Card Purchase | $ 68.22 | $ 4.78 |
| 07/15/14 | US AIR-7085 | Mouser Electronics | Out of State Credit Card Purchase | $ 17.73 | $ 1.24 |
| 08/08/14 | US AIR-7085 | Harrison Specialties | Out of State Credit Card Purchase | $ 100.70 | $ 7.05 |
| 08/21/14 | US AIR-7085 | S & S Cycles | Out of State Credit Card Purchase | $ 60.04 | $ 4.20 |
| 09/26/14 | CITI-6524 | MSFT Office | Out of State Credit Card Purchase | $ 99.99 | $ 7.00 |
| 10/07/14 | US AIR-7085 | Maxx Sunglasses | Out of State Credit Card Purchase | $ 210.78 | $ 14.75 |
| 10/08/14 | AMEX-1-21001 | EBAY | Out of State Credit Card Purchase | $ 10.62 | $ 0.74 |
| 11/03/14 | US AIR-7085 | Zappos | Out of State Credit Card Purchase | $ 160.00 | $ 11.20 |
| 11/08/14 | AMEX-1-21001 | EBAY | Out of State Credit Card Purchase | $ 69.20 | $ 4.84 |
| 12/01/14 | US AIR-7085 | The Golf Warehouse | Out of State Credit Card Purchase | $ 159.75 | $ 11.18 |
| 12/08/14 | AMEX 1-21001 | EBAY | Out of State Credit Card Purchase | $ 389.30 | $ 27.25 |
| 12/08/14 | US AIR-7086 | The Golf Warehouse | Out of State Credit Card Purchase | $ 26.94 | $ 1.89 |
| 12/09/14 | AMEX 1-21001 | NCLEX Examination | Test | $ 200.00 | $ 14.00 |
| 12/11/14 | US AIR-7087 | California Sidecar | Out of State Credit Card Purchase | $ 23.45 | $ 1.64 |
| 02/05/15 | US AIR-7085 | Jibjab.com | Out of State Credit Card Purchase | $ 18.00 | $ 1.26 |
| 02/08/15 | AMEX 1-21001 | EBAY | Out of State Credit Card Purchase | $ 113.00 | $ 7.91 |
| 02/24/15 | US AIR-7085 | Golf Tailor | Out of State Credit Card Purchase | $ 68.95 | $ 4.83 |
| 04/16/15 | US AIR-7085 | EBAY | Out of State Credit Card Purchase | $ 297.95 | $ 20.86 |
| 05/08/15 | US AIR-7085 | EBAY | Out of State Credit Card Purchase | $ 66.76 | $ 4.67 |
| 05/13/15 | US AIR-7085 | Code 3 Tactical | Out of State Credit Card Purchase | $ 54.51 | $ 3.82 |
| 06/08/15 | US AIR-7085 | EBAY | Out of State Credit Card Purchase | $ 47.62 | $ 3.33 |
| 06/10/15 | US AIR-7085 | Luckygunner.com | Out of State Credit Card Purchase | $ 377.34 | $ 26.41 |
| 07/18/15 | US Airways 7085 | Ebay | Out of State Credit Card Purchase | $ 43.28 | $ 3.03 |
| 08/08/15 | US Airways 7085 | Cobra Engineering | Out of State Credit Card Purchase | $ 242.61 | $ 16.98 |

| | | | | |
|---|---|---|---|---|
| 08/08/15 US Airways 7085 | Ebay | Out of State Credit Card Purchase | $ 41.37 | $ 2.90 |
| 09/02/15 US Airways 7085 | LuckyGunner.com | Out of State Credit Card Purchase | $ 366.91 | $ 25.68 |
| 09/06/15 US Airways 7085 | Alabama Business Forms | Out of State Credit Card Purchase | $ 258.65 | $ 18.11 |
| 09/08/15 US Airways 7085 | Ebay | Out of State Credit Card Purchase | $ 33.08 | $ 2.32 |
| 10/08/15 US Airways 7085 | EBAY | Out of State Credit Card Purchase | $ 41.25 | $ 2.89 |
| 10/08/15 BB&T 0910 | Witchdoctors Billet | Out of State Credit Card Purchase | $ 103.30 | $ 7.23 |
| 10/17/15 BB&T 0910 | Google | Out of State Credit Card Purchase | $ 50.00 | $ 3.50 |
| 10/28/15 BB&T 0910 | Bullet Concepts | Out of State Credit Card Purchase | $ 2,355.00 | $ 164.85 |
| 11/01/15 BB&T 0910 | Google | Out of State Credit Card Purchase | $ 200.00 | $ 14.00 |
| 11/01/15 US Airways 7085 | HP Product Svc&Rpr | Out of State Credit Card Purchase | $ 90.00 | $ 6.30 |
| 11/19/15 BB&T 0910 | Bullet Concepts | Out of State Credit Card Purchase | $ 3,800.00 | $ 266.00 |
| 11/24/15 US AIR-7085 | Sportsman Outdoor | Out of State Credit Card Purchase | $ 538.54 | $ 37.70 |
| 11/27/15 BB&T 0910 | Google | Out of State Credit Card Purchase | $ 350.00 | $ 24.50 |
| 12/27/15 BB&T-0910 | Google | Out of State Credit Card Purchase | $ 407.32 | $ 28.51 |
| 12/31/15 BB&T-0910 | Toshiba | Out of State Credit Card Purchase | $ 69.95 | $ 4.90 |
| 01/08/16 US AIR-7085 | EBAY | Out of State Credit Card Purchase | $ 60.40 | $ 4.23 |
| 01/21/16 BB&T-0910 | Ray Schuler Adv | Out of State Credit Card Purchase | $ 399.05 | $ 27.93 |
| 01/26/16 BB&T-0910 | Google | Out of State Credit Card Purchase | $ 384.37 | $ 26.91 |
| 02/05/16 US AIR-7085 | Jibjab.com | Out of State Credit Card Purchase | $ 18.00 | $ 1.26 |
| 02/08/16 US AIR-7085 | EBAY | Out of State Credit Card Purchase | $ 31.55 | $ 2.21 |
| 02/25/16 BB&T-0910 | Google | Out of State Credit Card Purchase | $ 416.70 | $ 29.17 |
| 03/03/16 BB&T-0910 | BOSCH | Out of State Credit Card Purchase | $ 141.20 | $ 9.88 |
| 03/08/16 US AIR-7085 | EBAY | Out of State Credit Card Purchase | $ 28.55 | $ 2.00 |
| 03/24/16 BB&T-0910 | UTV-Mudbusters | Out of State Credit Card Purchase | $ 160.49 | $ 11.23 |
| 03/26/16 BB&T-0910 | Google | Out of State Credit Card Purchase | $ 396.72 | $ 27.77 |
| 04/08/16 BB&T-0910 | Corbins | Out of State Credit Card Purchase | $ 5,593.50 | $ 391.55 |
| 04/08/16 US AIR-7085 | EBAY | Out of State Credit Card Purchase | $ 37.57 | $ 2.63 |
| 04/08/16 BB&T-0910 | F 4 Customs | Out of State Credit Card Purchase | $ 1,382.20 | $ 96.75 |
| 04/08/16 BB&T-0910 | PayPal | Out of State Credit Card Purchase | $ 72.00 | $ 5.04 |
| 04/25/16 BB&T-0910 | Google | Out of State Credit Card Purchase | $ 406.92 | $ 28.48 |
| 04/29/16 BB&T-0910 | Slingmods | Out of State Credit Card Purchase | $ 1,308.94 | $ 91.63 |
| 05/04/16 US AIR-7085 | EBAY | Out of State Credit Card Purchase | $ 38.40 | $ 2.69 |
| 05/08/16 US AIR-7085 | Slingmods | Out of State Credit Card Purchase | $ 125.98 | $ 8.82 |
| 05/24/16 BB&T-0910 | Slingmods | Out of State Credit Card Purchase | $ 55.00 | $ 3.85 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 05/25/16 | BB&T-0910 | Google | Out of State Credit Card Purchase | $ | 402.77 | $ 28.19 |
| 05/26/16 | PayPal-3507 | LTD Goods | Out of State Credit Card Purchase | $ | 40.82 | $ 2.86 |
| 05/31/16 | BB&T-0910 | Slingmods | Out of State Credit Card Purchase | $ | 754.10 | $ 52.79 |
| 05/31/16 | BB&T-0910 | The GPS Store | Out of State Credit Card Purchase | $ | 769.00 | $ 53.83 |
| 06/13/16 | BB&T-0910 | Ray Schuler Adv | Out of State Credit Card Purchase | $ | 164.50 | $ 11.52 |
| 06/14/16 | BB&T-0910 | Corbins | Out of State Credit Card Purchase | $ | 5,593.50 | $ 391.55 |
| 06/14/16 | US AIR-7085 | EBAY | Out of State Credit Card Purchase | $ | 34.05 | $ 2.38 |
| 06/15/16 | BB&T-0910 | Ray Schuler Adv | Out of State Credit Card Purchase | $ | 265.74 | $ 18.60 |
| 06/24/16 | BB&T-0910 | Google | Out of State Credit Card Purchase | $ | 391.30 | $ 27.39 |
| 06/30/16 | US AIR-7085 | Hard on Horsepower | Out of State Credit Card Purchase | $ | 996.20 | $ 69.73 |
| 07/06/16 | US AIR-7085 | EBAY | Out of State Credit Card Purchase | $ | 34.05 | $ 2.38 |
| 07/07/16 | CITI-5062 | Fab Factory LLC | Out of State Credit Card Purchase | $ | 3,299.00 | $ 230.93 |
| 07/24/16 | BB&T-0910 | Google | Out of State Credit Card Purchase | $ | 400.63 | $ 28.04 |

| | | |
|---|---|---|
| *TOTALS: | $ 39,128.02 | $ 2,738.96 |

| SUMMARY OF AUDIT ADJUSTMENTS | | |
|---|---|---|
| 7% Sales Tax Due | $ | 160,328.63 |
| 5% Max Tax Due | $ | 1,137.50 |
| 7% Use Tax Due | $ | 2,738.96 |

| TOTAL AMOUNT DUE | $ | 164,205.09 |
|---|---|---|

Dooley & Company
Certified Public Accountants & Consultants

April 28, 2017

Ms. Tabitha G. Wood
South Carolina Department of Revenue
Audit Services
300 A Outlet Pointe Blvd.
Columbia, SC 29210

RE: Jack's Custom Cycles, Inc.
SC File Number: 032364147
Federal EIN: [redacted]

Dear Tabitha:

After a review of some of the information you provided as a result of your audit, our client disagrees with numerous findings and wishes to exercise his right to appeal. Please consider this letter a formal request to begin that process.

The month of April 2015, appears to be the month with the largest sales volume included in the examination period. A quick look at that month shows the third item on your list to be a duplicate of the first item. This customer purchased only one vehicle. Other items on your list appear to use the incorrect invoice price to calculate sales tax. The differences are noted on the attached documents, along with copies of the original invoices. Several other sales were to out of state customers with the understanding that they would register the vehicle and pay sales tax in their state of residence. Those sales are noted on the attached list.

The list of out of state credit card purchases is also of great concern. Most of these items were purchased to be resold to customers accessorizing their purchases. These items include older or hard to find repair parts and specialty aftermarket items.

Jack's Custom Cycles has made several attempts to obtain the correct information on how to collect sales tax from SCDOR over the years. The company has been consistent in its practices, believing it was doing the right thing, according guidance it received from SCDOR. That guidance included treating ATV's as motorcycles for sales purposes. After talking with other dealers, follow up calls were made to SCDOR. Those conversations were yielded different answers. When pressed by our client in one phone call, a person believed to be head of the sales tax division acknowledged the contradictory nature of some of the code sections on this issue. During that conversation it was determined that 7% was the correct amount and that the cap of $300 only applied to motorcycles.



Phone: (803) 359-3809 & Fax: (803) 359-6281
468 Old Cherokee Road, Lexington, SC 29072

Jack's Custom Cycles, Inc. believes it has tried to comply with changing and sometimes contradictory guidance from SCDOR. The company has registered for and completed several of the online training opportunities provided by SCDOR. The department has made more training and guidance available recently, but that has not always been the case. Early attempts to find this information were less than successful. Resources on the DOR website and those available through industry associations and websites were not sufficient.

Jack's Custom Cycles, Inc. welcomes the opportunity to review these findings with SCDOR and resolve these differences. If you need any additional information, please contact our office at 803-359-3800.

Thanking you in advance for your assistance in this matter, I am,

Sincerely,

R. Keith Dooley, CPA/PFS

Enclosures
cc: Jack's Custom Cycles, Inc.

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
# Proposed Assessment

AS-6
(Rev. 02/02/17)
6376

File Number: 032364147
Letter ID: L0003455358
Date Issued: August 17, 2017

JACKS MOTOR SPORTS
1500 W MAIN ST
LEXINGTON SC 29072-2330

Taxpayer:
A Sales & Use Audit of your South Carolina SLS return(s) from 08/01/2013 to 07/31/2016 has been conducted. Enclosed you will find an explanation of our **Amended Proposed Assessment**. Below is a summary of our findings if paid by 09/18/2017:

| | |
|---|---|
| **Tax:** | $154,285.29 |
| **Penalty:** | $819.58 |
| **Interest:** | $11,231.63 |
| **Prepayments:** | ($0.00) |
| **Total:** | $166,336.50 |

Failure to respond to this notice by 11/15/2017 will result in the accrual of additional penalties and/or interest, and further collection action will be taken. Please refer to the reverse side for instructions on how to proceed. Should you have any questions, please do not hesitate to contact this office.

TABITHA WOOD, Field Audit
Email: Tabitha.Gregory@dor.sc.gov, Phone: +1 (803) 898-5940, Fax: +1 (803) 898-1129
300A Outlet Pointe Blvd, Columbia, South Carolina 29210

**This demand for payment is not applicable if you are currently in bankruptcy proceedings under Title 11 of the U.S. Code. Any monies due will be sought in accordance with the provisions of Title 11.**

cut along dotted line

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SC DEPARTMENT OF REVENUE
**Audit Payment**

C-370
(Rev. 08/31/15)
6370

**Pay online for free at MyDORWAY.dor.sc.gov.**

Vouchers and payments may also be mailed to:

South Carolina Department of Revenue
P O Box 125
Columbia, SC 29214-0030

| | |
|---|---|
| **Media** | 174671339 |
| **File Number** | 032364147 |
| **Amount Due** | $166,336.50 |
| **Balance Remitted** | |

637010l5 01 00017467l339 00 00 00000000 00016633650

If you agree with the changes detailed on this notice and any enclosed explanations, the balance should be remitted to this office within 30 days from the issue date of this letter to avoid additional penalties and interest, if applicable. To pay by check, please mail your payment **and the voucher** from the front page as addressed on the voucher to ensure proper processing.

If you agree with the Department's determination, but are unable to make full payment at this time, please complete the enclosed Waiver of Restriction on Assessment (SC870) and return it to this office as soon as possible. Upon receipt of this document, a final assessment will be issued.

You may agree with portions of the proposed assessment and disagree with others. The portion of the assessment with which you agree may be paid to avoid additional interest and penalty, and the remainder can be appealed.

If you disagree with part or all of the proposed assessment, you may make an appeal by sending a written protest within **90 days** from the date of this proposed assessment.

Protest forms (C-245) are available online at www.dor.sc.gov, by calling (803) 898-5320 or you may visit any South Carolina Department of Revenue office. You may choose to send a letter rather than using the Form C-245. The letter must contain the following information:

1. Taxpayer's name (individual, corporation, etc.)
2. Taxpayer's identification number (Social Security, Federal Employer Identification, License, etc.)
3. Period for which the tax is proposed
4. Type of tax in dispute (individual income, sales, etc.)
5. All of the reasons you disagree with the proposed assessment

If you have any questions, please call the telephone number shown on the front of this proposed assessment.

## TAXPAYER'S BILL OF RIGHTS

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

# Explanation of Audit Assessments and Adjustments

AS-21
(Rev. 08/24/16)
6391

File Number: 032364147
Letter ID: L0003346056
Date Issued: August 16, 2017

JACKS MOTOR SPORTS
1500 W MAIN ST
LEXINGTON SC 29072-2330

This amended proposed assessment reflects all revisions that were made per the additional information that was provided by the taxpayer.

The auditor reviewed all Bills of Sale included in the audit period along with exemption certificates provided by the taxpayer. Upon review, the auditor discovered that sales of ATV's, Side x Side's, and trailers were being incorrectly assessed the 5% maximum sales tax along with the $300 cap. The taxpayer was advised that these sales were subject to the 7% sales tax (6% State Sales Tax and 1% Lexington County School District Tax). Therefore, the auditor entered each of these sales into an Excel spreadsheet in order to calculate the 7% sales tax due. The taxpayer was given credit for the sales tax charged and collected, and the difference between these amounts represents the additional sales tax due. For purposes of the audit, the taxable amount, which represents the adjustment to sales per audit, was calculated by dividing the additional sales tax due by .07 (7%). (Please see Excel spreadsheet for calculations.) Motorcycles are subject to the 5% maximum sales tax and the $300 sales tax cap. Therefore, any untaxed motorcycle sales made during the audit period were listed as adjustments to max tax.

All available purchase invoices and credit card statements included in the audit period were reviewed. Any untaxed out of state purchases that should have been subject to use tax were scheduled as adjustments to use tax.

Late file and late pay penalties were assessed on any months during the audit period in which the return was not timely filed and timely paid. Per SC Code Section 12-54-155, a substantial understatement penalty was assessed on months during the audit period in which the understatement for the taxable period exceeds the greater of ten percent of the tax required to be shown on the return or five thousand dollars.

FOR AN ADJUSTMENT TO SALES TAX
A sales tax, equal to five percent of the gross proceeds of sales, is imposed upon every person engaged or continuing within this State in the business of selling tangible personal property at retail.
SC Code Section 12-36-910
Beginning June 1, 2007, an additional sales, use, and casual excise tax equal to one percent is imposed on amounts taxable pursuant to this chapter.
SC Code Section 12-36-1110
It is presumed that all gross proceeds are subject to the tax, until the contrary is established. The burden of proof that the sale of tangible personal property is not a sale at retail is on the seller.
SC Code Section 12-36-950

FOR AN ADJUSTMENT TO DEDUCTIONS
It is presumed that all gross proceeds are subject to the tax, until the contrary is established. The burden of proof that the sale of tangible personal property is not a sale at retail is on the seller.
SC Code Section 12-36-950

FOR AN ADJUSTMENT TO USE TAX

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

# Explanation of Audit Assessments and Adjustments

AS-21
(Rev. 08/24/16)
6391

File Number: 032364147
Letter ID: L0003346056
Date Issued: August 16, 2017

JACKS MOTOR SPORTS
1500 W MAIN ST
LEXINGTON SC 29072-2330

A use tax is imposed on the storage, use, or other consumption in the State of tangible personal property purchased at retail for storage, use, or other consumption in this State, at the rate of five percent of the sales price of the property, regardless of whether the retailer is or is not engaged in business in this State.
SC Code Section 12-36-1310
Beginning June 1, 2007, an additional sales, use, and casual excise tax equal to one percent is imposed on amounts taxable pursuant to this chapter.
SC Code Section 12-36-1110
Every person storing, using, or otherwise consuming in this State tangible personal property purchased at retail, is liable for the use tax, until the tax is paid to the state.
SC Code Section 12-36-1330

Local Sales and Use Taxes
Counties may levy sales and use tax upon referendum approval. Such taxes are to be administered and collected by the SC Department of Revenue in the manner that sales and use taxes are administered and collected pursuant to Chapter 36 of Title 12. For more detailed information refer to SC Information Letter 05-1 of January 6, 2005 and Chapter 10 of Title 4. Since a sale is not completed until delivery is made, items shipped from a local option County into a non-local option County for first receipt by the customer are not subject to the local option tax and deliveries made into a local option County are subject to the local option tax of that county.

1-March-2005: 1% Lexington County School District Tax

INTEREST
Interest on taxes owed and refunds due is computed using the Internal Revenue Service interest rates <*> for underpayment compounded daily. Generally, interest is not paid during the first seventy-five days after filing a request for refund. SC Code Section 12-54-25

FAILURE TO FILE (LATE FILE)
In the case of failure to file a return on or before the date prescribed by law (determined with regard to any extension) there must be added to the amount required to be shown as tax on the return, a penalty of five percent if the failure is not for more than one month, with an additional five percent for each additional month or fraction of the month not exceeding twenty five percent in the aggregate.
SC Code Section 12-54-43(C)(1)

FAILURE TO PAY (LATE PAY)
In the case of failure to pay the amount shown as tax on any return on or before the date prescribed by law (with regard to any extension) there must be added to the tax due a penalty of one-half of one percent for each month or fraction of the month, not exceeding twenty five percent in the aggregate. SC Code Section 12-54-43(D)

SUBSTANTIAL UNDERSTATEMENT

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

# Explanation of Audit Assessments and Adjustments

AS-21
(Rev. 08/24/16)
6391

File Number: 032364147
Letter ID: L0003346056
Date Issued: August 16, 2017

JACKS MOTOR SPORTS
1500 W MAIN ST
LEXINGTON SC 29072-2330

If there is substantial understatement of tax for any taxable period, there must be added to the tax an amount equal to twenty-five percent of the amount of any underpayment attributable to the understatement. For purposes of this section, there is a substantial understatement of tax for any period if the amount of the understatement for the taxable period exceeds the greater of ten percent of the tax required to be shown on the return or five thousand dollars. If the taxpayer is a corporation, other than an S corporation or personal holding company, ten thousand dollars shall be substituted for five thousand dollars. SC Code Section 12-54-155

TABITHA WOOD, Field Audit
Email: Tabitha.Gregory@dor.sc.gov, Phone: +1 (803) 898-5940, Fax: +1 (803) 898-1129
300A Outlet Pointe Blvd, Columbia, South Carolina 29210

1350

Issued:
08/17/17

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Sales Working Paper

AS-14
(Rev. 06/29/16)
6384

# Sales Audit Period Summary

| File Number | Period | Tax | Penalty | Interest | Total |
|---|---|---|---|---|---|
| 032364147 | 08/31/2013 | $898.65 | $0.00 | $109.17 | $1,007.82 |
| 032364147 | 09/30/2013 | $1,536.38 | $0.00 | $182.45 | $1,718.83 |
| 032364147 | 10/31/2013 | $4,366.92 | $0.00 | $506.02 | $4,872.94 |
| 032364147 | 11/30/2013 | $5,060.27 | $0.00 | $572.45 | $5,632.72 |
| 032364147 | 12/31/2013 | $4,218.58 | $0.00 | $465.41 | $4,683.99 |
| 032364147 | 01/31/2014 | $4,252.91 | $0.00 | $457.06 | $4,709.97 |
| 032364147 | 02/28/2014 | $5,270.59 | $0.00 | $553.01 | $5,823.60 |
| 032364147 | 03/31/2014 | $6,586.68 | $0.00 | $672.78 | $7,259.46 |
| 032364147 | 04/30/2014 | $4,169.23 | $0.00 | $414.41 | $4,583.64 |
| 032364147 | 05/31/2014 | $6,243.74 | $0.00 | $603.15 | $6,846.89 |
| 032364147 | 06/30/2014 | $3,502.45 | $0.00 | $328.98 | $3,831.43 |
| 032364147 | 07/31/2014 | $3,670.48 | $0.00 | $334.44 | $4,004.92 |
| 032364147 | 08/31/2014 | $1,219.21 | $0.00 | $107.78 | $1,326.99 |
| 032364147 | 09/30/2014 | $6,987.52 | $0.00 | $598.55 | $7,586.07 |
| 032364147 | 10/31/2014 | $5,789.27 | $0.00 | $479.91 | $6,269.18 |
| 032364147 | 11/30/2014 | $6,191.28 | $0.00 | $497.10 | $6,688.38 |
| 032364147 | 12/31/2014 | $5,332.38 | $0.00 | $413.16 | $5,745.54 |
| 032364147 | 01/31/2015 | $2,696.34 | $0.00 | $201.52 | $2,897.86 |
| 032364147 | 02/28/2015 | $3,776.66 | $0.00 | $272.94 | $4,049.60 |
| 032364147 | 03/31/2015 | $4,760.28 | $0.00 | $331.03 | $5,091.31 |
| 032364147 | 04/30/2015 | $8,733.12 | $0.00 | $584.31 | $9,317.43 |
| 032364147 | 05/31/2015 | $2,308.68 | $819.58 | $148.33 | $3,276.59 |
| 032364147 | 06/30/2015 | $2,689.19 | $0.00 | $165.58 | $2,854.77 |
| 032364147 | 07/31/2015 | $1,024.12 | $0.00 | $60.29 | $1,084.41 |
| 032364147 | 08/31/2015 | $8,427.05 | $0.00 | $473.64 | $8,900.69 |
| 032364147 | 09/30/2015 | $3,171.73 | $0.00 | $135.95 | $3,307.68 |
| 032364147 | 10/31/2015 | $2,456.72 | $0.00 | $105.30 | $2,562.02 |
| 032364147 | 11/30/2015 | $1,295.94 | $0.00 | $55.55 | $1,351.49 |
| 032364147 | 12/31/2015 | $8,903.08 | $0.00 | $381.62 | $9,284.70 |
| 032364147 | 01/31/2016 | $5,431.73 | $0.00 | $233.75 | $5,665.48 |
| 032364147 | 02/29/2016 | $4,122.25 | $0.00 | $167.05 | $4,289.30 |
| 032364147 | 03/31/2016 | $5,586.57 | $0.00 | $208.26 | $5,794.83 |
| 032364147 | 04/30/2016 | $5,612.57 | $0.00 | $190.12 | $5,802.69 |
| 032364147 | 05/31/2016 | $2,200.68 | $0.00 | $66.83 | $2,267.51 |
| 032364147 | 06/30/2016 | $5,052.44 | $0.00 | $136.35 | $5,188.79 |
| 032364147 | 07/31/2016 | $739.60 | $0.00 | $17.38 | $756.98 |
| | | **$154,285.29** | **$819.58** | **$11,231.63** | **$166,336.50** |

ROA 749

This is the final proposed assessment.



DOR 0277

1350

Issued:
08/17/17

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Sales Working Paper

AS-14
(Rev. 06/29/16)
6384

# Sales Audit Penalty Summary

| File Number | Period | Late File Penalty | Late Pay Penalty | Substantial Understatement | Total |
|---|---|---|---|---|---|
| 032364147 | 08/31/2013 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2013 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2013 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2013 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2013 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 08/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2015 | $577.17 | $242.41 | $0.00 | $819.58 |
| 032364147 | 06/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 08/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/29/2016 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2016 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2016 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 |
| | | **$577.17** | **$242.41** | **$0.00** | **$819.58** |

This is the final proposed assessment.

1350

Issued:
08/17/17

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Sales Working Paper

AS-14
(Rev. 06/29/16)
6384

## Sales Adjustments Summary

| File Number | Period | Gross Reported | Sales Audited | Use Audited | Deductions Reported | Deductions Audited |
|---|---|---|---|---|---|---|
| 032364147 | 08/31/2013 | $0.00 | $12,837.87 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2013 | $0.00 | $21,724.29 | $224.01 | $0.00 | $0.00 |
| 032364147 | 10/31/2013 | $0.00 | $62,384.58 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2013 | $0.00 | $72,289.50 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2013 | $0.00 | $60,265.43 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2014 | $0.00 | $60,617.15 | $138.60 | $0.00 | $0.00 |
| 032364147 | 02/28/2014 | $0.00 | $75,294.13 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2014 | $0.00 | $93,836.81 | $258.65 | $0.00 | $0.00 |
| 032364147 | 04/30/2014 | $0.00 | $59,560.42 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2014 | $0.00 | $89,196.39 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2014 | $0.00 | $50,035.02 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2014 | $0.00 | $52,435.44 | $0.00 | $0.00 | $0.00 |
| 032364147 | 08/31/2014 | $0.00 | $17,316.58 | $100.70 | $0.00 | $0.00 |
| 032364147 | 09/30/2014 | $0.00 | $99,821.59 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2014 | $0.00 | $82,703.88 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2014 | $0.00 | $88,446.88 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2014 | $0.00 | $75,990.16 | $186.69 | $0.00 | $0.00 |
| 032364147 | 01/31/2015 | $0.00 | $38,519.16 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2015 | $0.00 | $53,883.45 | $68.95 | $0.00 | $0.00 |
| 032364147 | 03/31/2015 | $0.00 | $68,004.02 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2015 | $0.00 | $124,758.88 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2015 | $0.00 | $32,926.58 | $54.51 | $0.00 | $0.00 |
| 032364147 | 06/30/2015 | $0.00 | $38,039.58 | $377.34 | $0.00 | $0.00 |
| 032364147 | 07/31/2015 | $0.00 | $14,630.29 | $0.00 | $0.00 | $0.00 |
| 032364147 | 08/31/2015 | $0.00 | $120,386.45 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2015 | $0.00 | $44,684.88 | $625.56 | $0.00 | $0.00 |
| 032364147 | 10/31/2015 | $0.00 | $35,096.01 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2015 | $0.00 | $18,513.43 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2015 | $0.00 | $127,186.87 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2016 | $0.00 | $77,197.09 | $399.05 | $0.00 | $0.00 |
| 032364147 | 02/29/2016 | $0.00 | $58,889.37 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2016 | $0.00 | $79,808.10 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2016 | $0.00 | $80,107.58 | $72.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2016 | $0.00 | $31,438.29 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2016 | $0.00 | $71,747.45 | $430.24 | $0.00 | $0.00 |
| 032364147 | 07/31/2016 | $0.00 | $10,565.71 | $0.00 | $0.00 | $0.00 |
| | | **$0.00** | **$2,201,139.31** | **$2,936.30** | **$0.00** | **$0.00** |

ROA 751

This is the final proposed assessment.



DOR 0279

1350

Issued:
08/17/17

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Sales Working Paper

AS-14
(Rev. 06/29/16)
6384

# Sales Net Adjustments Summary

| File Number | Period | Taxable Reported | Taxable Audited | Understatement |
|---|---|---|---|---|
| 032364147 | 08/31/2013 | $0.00 | $12,837.87 | $12,837.87 |
| 032364147 | 09/30/2013 | $0.00 | $21,948.30 | $21,948.30 |
| 032364147 | 10/31/2013 | $0.00 | $62,384.58 | $62,384.58 |
| 032364147 | 11/30/2013 | $0.00 | $72,289.50 | $72,289.50 |
| 032364147 | 12/31/2013 | $0.00 | $60,265.43 | $60,265.43 |
| 032364147 | 01/31/2014 | $0.00 | $60,755.75 | $60,755.75 |
| 032364147 | 02/28/2014 | $0.00 | $75,294.13 | $75,294.13 |
| 032364147 | 03/31/2014 | $0.00 | $94,095.46 | $94,095.46 |
| 032364147 | 04/30/2014 | $0.00 | $59,560.42 | $59,560.42 |
| 032364147 | 05/31/2014 | $0.00 | $89,196.39 | $89,196.39 |
| 032364147 | 06/30/2014 | $0.00 | $50,035.02 | $50,035.02 |
| 032364147 | 07/31/2014 | $0.00 | $52,435.44 | $52,435.44 |
| 032364147 | 08/31/2014 | $0.00 | $17,417.28 | $17,417.28 |
| 032364147 | 09/30/2014 | $0.00 | $99,821.59 | $99,821.59 |
| 032364147 | 10/31/2014 | $0.00 | $82,703.88 | $82,703.88 |
| 032364147 | 11/30/2014 | $0.00 | $88,446.88 | $88,446.88 |
| 032364147 | 12/31/2014 | $0.00 | $76,176.85 | $76,176.85 |
| 032364147 | 01/31/2015 | $0.00 | $38,519.16 | $38,519.16 |
| 032364147 | 02/28/2015 | $0.00 | $53,952.40 | $53,952.40 |
| 032364147 | 03/31/2015 | $0.00 | $68,004.02 | $68,004.02 |
| 032364147 | 04/30/2015 | $0.00 | $124,758.88 | $124,758.88 |
| 032364147 | 05/31/2015 | $0.00 | $32,981.09 | $32,981.09 |
| 032364147 | 06/30/2015 | $0.00 | $38,416.92 | $38,416.92 |
| 032364147 | 07/31/2015 | $0.00 | $14,630.29 | $14,630.29 |
| 032364147 | 08/31/2015 | $0.00 | $120,386.45 | $120,386.45 |
| 032364147 | 09/30/2015 | $0.00 | $45,310.44 | $45,310.44 |
| 032364147 | 10/31/2015 | $0.00 | $35,096.01 | $35,096.01 |
| 032364147 | 11/30/2015 | $0.00 | $18,513.43 | $18,513.43 |
| 032364147 | 12/31/2015 | $0.00 | $127,186.87 | $127,186.87 |
| 032364147 | 01/31/2016 | $0.00 | $77,596.14 | $77,596.14 |
| 032364147 | 02/29/2016 | $0.00 | $58,889.37 | $58,889.37 |
| 032364147 | 03/31/2016 | $0.00 | $79,808.10 | $79,808.10 |
| 032364147 | 04/30/2016 | $0.00 | $80,179.58 | $80,179.58 |
| 032364147 | 05/31/2016 | $0.00 | $31,438.29 | $31,438.29 |
| 032364147 | 06/30/2016 | $0.00 | $72,177.69 | $72,177.69 |
| 032364147 | 07/31/2016 | $0.00 | $10,565.71 | $10,565.71 |
| | | **$0.00** | **$2,204,075.61** | **$2,204,075.61** |

ROA 752

This is the final proposed assessment.



DOR 9280

1350

Issued:
08/17/17

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Sales Working Paper

AS-14
(Rev. 06/29/16)
6384

# Max Tax Adjustments Summary

| File Number | Period | Gross Reported | Sales Audited | Use Audited | Deductions Reported | Deductions Audited |
|---|---|---|---|---|---|---|
| 032364147 | 08/31/2013 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2013 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2013 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2013 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2013 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 08/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 08/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/29/2016 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2016 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2016 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2016 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| | | **$0.00** | **$0.00** | **$0.00** | **$0.00** | **$0.00** |

This is the final proposed assessment.

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Sales Working Paper



# Max Tax Net Adjustments Summary

| File Number | Period | Taxable Reported | Taxable Audited | Understatement |
|---|---|---|---|---|
| 032364147 | 08/31/2013 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2013 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2013 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2013 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2013 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 08/31/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2014 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/28/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 08/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 09/30/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 10/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 11/30/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 12/31/2015 | $0.00 | $0.00 | $0.00 |
| 032364147 | 01/31/2016 | $0.00 | $0.00 | $0.00 |
| 032364147 | 02/29/2016 | $0.00 | $0.00 | $0.00 |
| 032364147 | 03/31/2016 | $0.00 | $0.00 | $0.00 |
| 032364147 | 04/30/2016 | $0.00 | $0.00 | $0.00 |
| 032364147 | 05/31/2016 | $0.00 | $0.00 | $0.00 |
| 032364147 | 06/30/2016 | $0.00 | $0.00 | $0.00 |
| 032364147 | 07/31/2016 | $0.00 | $0.00 | $0.00 |
| | | **$0.00** | **$0.00** | **$0.00** |

This is the final proposed assessment.

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

# Waiver of Restrictions on Assessment/Collection

SC-870
(Rev. 12/06/04)
3309

File Number: 032364147
Letter ID: L0003437091
Date Issued: August 17, 2017

JACKS MOTOR SPORTS
1500 W MAIN ST
LEXINGTON SC 29072-2330

**Increase (Decrease) in Tax, Interest and Penalties:**

Type of Tax: Sales and Use Tax
Periods Covered: 08/01/2013 to 07/31/2016

| | |
|---|---|
| Tax: | $154,285.29 |
| Penalty: | $819.58 |
| Interest: | $11,231.63 |
| Total: | $166,336.50 |

This information was prepared by TABITHA WOOD. Telephone Number: +1 (803) 898-5940

PLEASE READ THE INSTRUCTIONS ON THE REVERSE SIDE

**Consent to Assessment and Collection of Additional Tax or Acceptance of Overassessment:**

I have read and understand the instructions on the reverse side. I consent to the assessment and collection of any additional tax and penalties or accept any decrease in tax and penalties shown above, plus any interest provided by law. I understand that by signing this waiver, I consent to the above determination amount(s) and must pay the additional amounts prior to contesting this matter any further.

Taxpayer's Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

Corporation Name (if applicable): _____

Signature: _____ Title: _____ Date: _____

GENERAL INFORMATION AND INSTRUCTIONS
SC870 (Rev. 12/6/04)

---

**IMPORTANT:** By signing this form, the taxpayer (1 ) agrees to pay the tax, interest, and penalties stated to be due; and (2) gives up the right to appeal this matter further. Interest and applicable penalties will continue to accrue until the balance due the Department is paid in full. Signing this form does **not** affect your right to file a claim for refund and does not prevent the Department from assessing additional tax found to be due at a later date.
**NOTE:** If you wish to give up your right to file a claim for refund and prevent the Department from assessing additional amounts at a later date, a SC870AD should be executed in lieu of this SC870.

---

## CLAIM FOR

Executing this document does not prevent you from seeking a refund of State taxes paid. The refund claim must be filed within three years from the date the return was filed, or two years from the date of payment of the tax, whichever is later. See the SC Information Guide about the claim for refund procedure for additional information.

## EXECUTING THIS

If this waiver relates to a joint individual income tax return, both husband and wife must sign the waiver.

If the SC870 is executed on behalf of a corporation, the waiver must include the corporation's name as well as the signature and title of the corporate officer executing this document.

If this waiver is associated with an income tax examination of a partnership or "S" corporation, each partner or shareholder must execute a separate form.

If this waiver is signed by someone acting in a fiduciary capacity (e.g. a personal administrator or trustee), Internal Revenue Service Form 56, Notice Concerning Fiduciary Relationship, must accompany this form unless previously provided.

An attorney, CPA or other agent may execute this form on behalf of a client provided such authority is granted in a power of attorney. The power of attorney must accompany this form unless previously provided.

## GENERAL

We have an agreement with the Internal Revenue Service which provides for the exchange of tax information. If this change affects returns filed with the Internal Revenue Service, amended federal return(s) may need to be filed.

If you have any questions about this waiver, please contact the preparer.

| DATE | BILL OF SALE | CUSTOMER NAME | ATV/SIDE BY SIDE/TRAILER | TAXABLE AMOUNT | 7% SALES TAX DUE | SALES TAX CHARGED (5%) | ADDITIONAL SALES TAX DUE | *TAXABLE MEASURE OF ADDITIONAL SALES TAX DUE* |
|---|---|---|---|---|---|---|---|---|
| 08/03/13 | 1802 | Kyle Hewett | Polaris Ranger | $ 10,319.00 | $ 722.33 | $ 300.00 | $ 422.33 | *$ 6,033.29* |
| 08/09/13 | 1808 | Ruby Platt or Donald Platt | Polaris Ranger | $ 7,200.00 | $ 504.00 | $ 300.00 | $ 204.00 | *$ 2,914.29* |
| 08/31/13 | 1799 | Gerald Hunsaker | Polaris Sportsman | $ 8,176.00 | $ 572.32 | $ 300.00 | $ 272.32 | *$ 3,890.29* |
| 09/06/13 | 1824 | Chris Felder | Polaris Sportsman | $ 5,340.00 | $ 373.80 | $ 267.00 | $ 106.80 | *$ 1,525.71* |
| 09/11/13 | 1825 | Arthur M. Mittendorf | Polaris Ranger | $ 15,475.00 | $ 1,083.25 | $ 300.00 | $ 783.25 | *$ 11,189.29* |
| 09/25/13 | 1833 | Maxie Young | Polaris Ranger/Trailer | $ 13,295.00 | $ 930.65 | $ 300.00 | $ 630.65 | *$ 9,009.29* |
| 10/04/13 | 1836 | City Center Partnership | Polaris Ranger | $ 16,652.00 | $ 1,165.64 | $ 300.00 | $ 865.64 | *$ 12,366.29* |
| 10/08/13 | 1839 | Alan Hoggard | Polaris Sportsman/Trailer | $ 11,665.00 | $ 816.55 | $ - | $ 816.55 | *$ 11,665.00* |
| 10/22/13 | 1837 | Stacy Frazier | Polaris Sportsman | $ 5,590.00 | $ 391.30 | $ 279.50 | $ 111.80 | *$ 1,597.14* |
| 10/23/13 | 1845 | Bobby Dalton | Utility Trailer | $ 2,200.00 | $ 154.00 | $ 110.00 | $ 44.00 | *$ 628.57* |
| 10/24/13 | 1846 | Carson Robinson | Utility Trailer | $ 1,483.00 | $ 103.81 | $ 74.15 | $ 29.66 | *$ 423.71* |
| 10/28/13 | 1843 | Joseph Bruccoli | 2013 Polaris RZR 4XP 900/Down 2 Earth Utility Trailer | $ 17,131.00 | $ 1,199.17 | $ 300.00 | $ 899.17 | *$ 12,845.29* |
| 10/30/13 | 1851 | Lacie Duke | 2014 Polaris Razor XP-1000 | $ 20,000.00 | $ 1,400.00 | $ 300.00 | $ 1,100.00 | *$ 15,714.29* |
| 10/30/13 | 1852 | Wayne Robinson | Utility Trailer | $ 1,300.00 | $ 91.00 | $ 70.00 | $ 21.00 | *$ 300.00* |
| 10/31/13 | 1853 | John T. Murphy Jr. | Polaris ATV | $ 11,130.00 | $ 779.10 | $ 300.00 | $ 479.10 | *$ 6,844.29* |
| 11/01/13 | 1855 | Jerry Sightler | Polaris Sportsman 850 | $ 10,500.00 | $ 735.00 | $ 300.00 | $ 435.00 | *$ 6,214.29* |
| 11/01/13 | 1857 | Jerry Sightler | Polaris Sportsman 850 | $ 10,838.99 | $ 758.73 | $ 300.00 | $ 458.73 | *$ 6,553.28* |
| 11/06/13 | 1860 | Michael Sauliner | Polaris Ranger 570 | $ 10,941.00 | $ 765.87 | $ 300.00 | $ 465.87 | *$ 6,655.29* |
| 11/08/13 | 1863 | Michael Kirk | Polaris Ranger 900 | $ 13,628.00 | $ 953.96 | $ 300.00 | $ 653.96 | *$ 9,342.29* |
| 11/14/13 | 1865 | Eugene O'Berry | Polaris Outlaw | $ 2,000.00 | $ 140.00 | $ 100.00 | $ 40.00 | *$ 571.43* |
| 11/15/13 | 1866 | Jason Scott | Polaris Sportsman 570 | $ 7,470.48 | $ 522.93 | $ 300.00 | $ 222.93 | *$ 3,184.77* |
| 11/20/13 | 1870 | Palmetto Automatic Sprinkler Co. | Trailer | $ 3,349.00 | $ 234.43 | $ 167.45 | $ 66.98 | *$ 956.86* |
| 11/27/13 | 1877 | Shawn W. Broderson | 2014 GEM E4 | $ 13,531.00 | $ 947.17 | $ 300.00 | $ 647.17 | *$ 9,245.29* |
| 11/30/13 | 1879 | Ryan Paquette | Polaris Ranger Crew 900 | $ 18,040.00 | $ 1,262.80 | $ - | $ 1,262.80 | *$ 18,040.00* |
| 11/30/13 | 1878 | Terry Morgan | Polaris ATV | $ 11,526.00 | $ 806.82 | $ - | $ 806.82 | *$ 11,526.00* |
| 12/09/13 | 1885 | Todd Walker | 2014 Polaris 570 Rgr/Down 2 Earth Utility Trailer | $ 10,346.00 | $ 724.22 | $ 300.00 | $ 424.22 | *$ 6,060.29* |
| 12/11/13 | 1887 | Andrew Hodge | Down 2 Earth Utility Trailer | $ 2,149.00 | $ 150.43 | $ 107.45 | $ 42.98 | *$ 614.00* |
| 12/13/13 | 1831 | Malcolm T. Nichols | 2014 Polaris ATV | $ 3,037.00 | $ 212.59 | $ 151.85 | $ 60.74 | *$ 867.71* |
| 12/18/13 | 1881 | John T. Murphy Jr. | 2014 Polaris ATV | $ 7,415.00 | $ 519.05 | $ 300.00 | $ 219.05 | *$ 3,129.29* |
| 12/21/13 | 1900 | Daniel Ford | 2014 Polaris RZR-170 [redacted] | $ 4,367.00 | $ 305.69 | $ 218.35 | $ 87.34 | *$ 1,247.71* |
| 12/21/13 | 1901 | Douglas Tourville | 3 ATVs/ 1 Razor/ 1 Trailer | $ 53,801.00 | $ 3,766.07 | $ 1,500.00 | $ 2,266.07 | *$ 32,372.43* |
| 12/24/13 | 1875 | Ricky Murphy | 2013 Polaris RZR170 | $ 4,298.00 | $ 300.86 | $ 214.90 | $ 85.96 | *$ 1,228.00* |
| 12/24/13 | 1902 | Walter Rawl | 2014 Polaris Ranger 900-LE | $ 14,746.00 | $ 1,032.22 | $ - | $ 1,032.22 | *$ 14,746.00* |
| 01/06/14 | 1907 | Daryl Buzhardt | Polaris Sportsman 570 | $ 8,282.00 | $ 579.74 | $ - | $ 579.74 | *$ 8,282.00* |
| 01/10/14 | 1906 | Richard Kaloplastos | Polaris Ranger 800 & Utility Trailer | $ 14,947.00 | $ 1,046.29 | $ 370.00 | $ 676.29 | *$ 9,661.29* |
| 01/16/14 | 1910 | Spartanburg Sewer District | Polaris Ranger 800 Crew | $ 14,239.00 | $ 996.73 | $ - | $ 996.73 | *$ 14,239.00* |
| 01/17/14 | 1911 | Joseph Black | Polaris Razor 1000-XP | $ 20,946.00 | $ 1,466.22 | $ 300.00 | $ 1,166.22 | *$ 16,660.29* |
| 01/21/14 | 1916 | James Roland | Polaris RZR800S | $ 12,900.00 | $ 903.00 | $ 300.00 | $ 603.00 | *$ 8,614.29* |

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|---|---|---|---|---|---|---|---|---|
| 01/22/14 | 1884 Lee Stills | Polaris Outlaw 50/Polaris Outlaw 90/Polaris Sportsman 500 | $ 10,061.00 | $ 704.27 | $ 503.05 | $ 201.22 | $ | *2,874.57* |
| 01/23/14 | 1919 James Rabon | Utility Trailer | $ 1,000.00 | $ 70.00 | $ 50.00 | $ 20.00 | $ | *285.71* |
| 02/04/14 | 1922 John Eason | John Deere RSX-I Sport | $ 8,495.00 | $ 594.65 | $ 300.00 | $ 294.65 | $ | *4,209.29* |
| 02/05/14 | 1923 Eddie N. Wahdan | Polaris/Alcom Aluminum Trailer | $ 3,166.60 | $ 221.66 | $ 158.33 | $ 63.33 | $ | *904.74* |
| 02/11/14 | 1927 Hinton (Tripp) Davis | Polaris RZR 100 | $ 22,826.00 | $ 1,597.82 | $ - | $ 1,597.82 | $ | *22,826.00* |
| 02/13/14 | 1912 Jeremy J. Keeton | Polaris Scrambler 1000 ATV | $ 13,826.00 | $ 967.82 | $ - | $ 967.82 | $ | *13,826.00* |
| 02/15/14 | 1926 Hollis Coker | Polaris Ranger 800 & Utility Trailer | $ 12,845.00 | $ 899.15 | $ - | $ 899.15 | $ | *12,845.00* |
| 02/19/14 | 1917 Ronnie Wingard | Polaris Ranger 900 XP | $ 15,050.00 | $ 1,053.50 | $ - | $ 1,053.50 | $ | *15,050.00* |
| 02/27/14 | 1942 Richard D. Simmons | Polaris Sportsman 800 ATV | $ 9,497.00 | $ 664.79 | $ 300.00 | $ 364.79 | $ | *5,211.29* |
| 02/28/14 | 1945 Sean Shropshire | Utility Trailer | $ 1,473.95 | $ 103.18 | $ 73.65 | $ 29.53 | $ | *421.81* |
| 03/03/14 | 2028 Coby Rabon | Trailer | $ 3,937.00 | $ 275.59 | $ 184.25 | $ 91.34 | $ | *1,304.86* |
| 03/06/14 | 1951 Joseph Bruccoli | Polaris Sportsman ACE | $ 8,991.00 | $ 629.37 | $ 300.00 | $ 329.37 | $ | *4,705.29* |
| 03/08/14 | 1947 Cliff Williamson | Polaris RZR 170 | $ 4,636.00 | $ 324.52 | $ - | $ 324.52 | $ | *4,636.00* |
| 03/12/14 | 1955 Jeff & Kelly Harmon | Polaris Sportsman 400 ATV | $ 6,552.00 | $ 458.64 | $ 300.00 | $ 158.64 | $ | *2,266.29* |
| 03/14/14 | 1987 Zach Buckley | Polaris ATV-850 Sportsman | $ 13,636.00 | $ 954.52 | $ 300.00 | $ 654.52 | $ | *9,350.29* |
| 03/18/14 | 1989 Timothy Buckard | Polaris Sportsman 570 | $ 10,695.00 | $ 748.65 | $ 331.00 | $ 417.65 | $ | *5,966.43* |
| 03/20/14 | 1990 Richie Peterson | Polaris Razor | $ 28,771.91 | $ 2,014.03 | $ 300.00 | $ 1,714.03 | $ | *24,486.20* |
| 03/21/14 | 1992 Stacey Oxendine | Polaris Ranger 900 LE | $ 18,537.00 | $ 1,297.59 | $ 300.00 | $ 997.59 | $ | *14,251.29* |
| 03/27/14 | 1993 Palmetto Environmental Consulting | Polaris Ranger 800 | $ 14,674.00 | $ 1,027.18 | $ 300.00 | $ 727.18 | $ | *10,388.29* |
| 03/27/14 | 2022 Timothy Burkard | Utility Trailer | $ 3,268.00 | $ 228.76 | $ - | $ 228.76 | $ | *3,268.00* |
| 03/27/14 | 2023 Timothy Burkard | Polaris Sportsman 570 | $ 9,195.00 | $ 643.65 | $ 300.00 | $ 343.65 | $ | *4,909.29* |
| 03/29/14 | 2020 Keith McMillian | Polaris Sportsman 570 | $ 7,026.00 | $ 491.82 | $ 300.00 | $ 191.82 | $ | *2,740.29* |
| 03/29/14 | 1999 Twila & Gary Poorbaugh | Polaris Ranger 400 | $ 9,850.00 | $ 689.50 | $ 300.00 | $ 389.50 | $ | *5,564.29* |
| 04/02/14 | 2026 Leverne or Ashley Berry | Polaris Ranger 900 Crew | $ 20,683.00 | $ 1,447.81 | $ 300.00 | $ 1,147.81 | $ | *16,397.29* |
| 04/04/14 | 2025 Paul House | Polaris Sportsman 570 | $ 6,218.00 | $ 435.26 | $ 300.00 | $ 135.26 | $ | *1,932.29* |
| 04/04/14 | 2018 Stacey Oxendine | Utility Trailer | $ 2,332.00 | $ 163.24 | $ 116.60 | $ 46.64 | $ | *666.29* |
| 04/10/14 | 2034 Earl Derrick | Polaris Outlaw 50 ATV | $ 2,527.00 | $ 176.89 | $ 105.00 | $ 71.89 | $ | *1,027.00* |
| 04/11/14 | 2036 Deborah Black | Polaris Ranger Crew 800 w/EPS | $ 18,859.00 | $ 1,320.13 | $ 300.00 | $ 1,020.13 | $ | *14,573.29* |
| 04/19/14 | 2073 Sage Right of Way Management (Zachary Ross) | Utility Trailer | $ 2,521.00 | $ 176.47 | $ - | $ 176.47 | $ | *2,521.00* |
| 04/19/14 | 2082 Sage Right of Way Management (Zachary Ross) | Utility Trailer | $ 2,521.00 | $ 176.47 | $ - | $ 176.47 | $ | *2,521.00* |
| 04/25/14 | 2063 Donald Scott | Polaris Sportsman 570 | $ 6,127.00 | $ 428.89 | $ 300.00 | $ 128.89 | $ | *1,841.29* |
| 04/25/14 | 2064 Greg Myers | Polaris Ranger 800-XP | $ 15,516.97 | $ 1,086.19 | $ 300.00 | $ 786.19 | $ | *11,231.26* |
| 04/25/14 | 2062 Mimi Miller | Polaris Sportsman 400 | $ 6,050.00 | $ 423.50 | $ - | $ 423.50 | $ | *6,050.00* |
| 04/25/14 | 2027 Tricia Humphries | Polaris Sportsman 90 | $ 2,799.00 | $ 195.93 | $ 139.95 | $ 55.98 | $ | *799.71* |
| 05/02/14 | 2078 William D. Lott III | Polaris Sportsman 850 Pursuit Camo | $ 9,569.50 | $ 669.87 | $ 300.00 | $ 369.87 | $ | *5,283.79* |
| 05/07/14 | 2081 Steven Cook | Polaris Sportsman 570 w/EPS | $ 8,236.00 | $ 576.52 | $ 300.00 | $ 276.52 | $ | *3,950.29* |
| 05/09/14 | 2080 Wyman or Teresa Barnes | Polaris RZR 4 800 w/EPS | $ 17,780.00 | $ 1,244.60 | $ 300.00 | $ 944.60 | $ | *13,494.29* |
| 05/10/14 | 2087 Nick & Erica Cribb | Polaris Ranger 800 Crew | $ 13,010.00 | $ 910.70 | $ - | $ 910.70 | $ | *13,010.00* |
| 05/14/14 | 2090 Orry Smith | Polaris RZR 570 | $ 11,366.00 | $ 795.62 | $ 300.00 | $ 495.62 | $ | *7,080.29* |
| 05/15/14 | 2095 Dan Allen | Polaris Sportsman 800 | $ 8,026.00 | $ 561.82 | $ 300.00 | $ 261.82 | $ | *3,740.29* |
| 05/15/14 | 2096 Dan Allen | Polaris Sportsman 570 w/EPS | $ 7,826.00 | $ 547.82 | $ 300.00 | $ 247.82 | $ | *3,540.29* |
| 05/15/14 | 2097 David Hawkins | Polaris Sportsman 400 | $ 8,830.00 | $ 618.10 | $ 300.00 | $ 318.10 | $ | *4,544.29* |
| 05/15/14 | 2094 SCDNR | Polaris Ranger 570 | $ 8,621.99 | $ 603.54 | $ 300.00 | $ 303.54 | $ | *4,336.28* |

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|---|---|---|---|---|---|---|---|---|
| 05/15/14 | 2098 Tony Cestin | Utility Trailer | $ 953.00 | $ 66.71 | $ 47.65 | $ 19.06 | $ | *272.29* |
| 05/17/14 | 2100 David Hough | Polaris RZR 800S LE w/EAS | $ 14,820.00 | $ 1,037.40 | $ - | $ 1,037.40 | $ | *14,820.00* |
| 05/23/14 | 2103 Adam R. Caban | Yamaha Raptor | $ 2,000.00 | $ 140.00 | $ - | $ 140.00 | $ | *2,000.00* |
| 05/23/14 | 2103 Adam R. Caban | Utility Trailer | $ 500.00 | $ 35.00 | $ - | $ 35.00 | $ | *500.00* |
| 05/24/14 | 2102 Dale Gossett | Custom Trailer | $ 2,500.00 | $ 175.00 | $ - | $ 175.00 | $ | *2,500.00* |
| 05/27/14 | 2111 Michael Lewis | Polaris Ranger 570 w/EPS | $ 14,410.00 | $ 1,008.70 | $ 300.00 | $ 708.70 | $ | *10,124.29* |
| 06/05/14 | 2039 George A. Gerald II | Polaris RZR-170 [redacted] | $ 4,515.00 | $ 316.05 | $ 226.75 | $ 89.30 | $ | *1,275.71* |
| 06/05/14 | 2116 Whitney Watson | Polaris Ranger 570 | $ 11,130.00 | $ 779.10 | $ 300.00 | $ 479.10 | $ | *6,844.29* |
| 06/06/14 | 2108 Eric Hartley | Polaris Ranger 570 Camo | $ 10,810.00 | $ 756.70 | $ 300.00 | $ 456.70 | $ | *6,524.29* |
| 06/19/14 | 2124 Charles Johnson | Polaris Sportsman 850 XP | $ 12,877.00 | $ 901.39 | $ - | $ 901.39 | $ | *12,877.00* |
| 06/19/14 | 2122 Christopher Smith | Polaris RZR 570 LE | $ 11,314.00 | $ 791.98 | $ 300.00 | $ 491.98 | $ | *7,028.29* |
| 06/20/14 | 2125 Elton (Gene) Weed Jr. | Polaris Ranger 900 XP | $ 15,400.00 | $ 1,078.00 | $ 300.00 | $ 778.00 | $ | *11,114.29* |
| 06/26/14 | 2127 Timothy Bott | Polaris Ranger Crew 570 | $ 7,700.00 | $ 539.00 | $ 300.00 | $ 239.00 | $ | *3,414.29* |
| 06/28/14 | 2128 Palmetto Automatic Sprinkler Co. | Utility Trailer | $ 3,349.00 | $ 234.43 | $ 167.45 | $ 66.98 | $ | *956.86* |
| 07/03/14 | 2130 Roger or Dodie Watson | Polaris Sportsman 500 | $ 5,500.00 | $ 385.00 | $ 275.00 | $ 110.00 | $ | *1,571.43* |
| 07/05/14 | 2132 Blythewood Dental Associates | Utility Trailer | $ 2,901.55 | $ 203.11 | $ 145.08 | $ 58.03 | $ | *828.98* |
| 07/11/14 | 2133 David Kreider | Polaris RZR XP4 1000 | $ 20,161.00 | $ 1,411.27 | $ 300.00 | $ 1,111.27 | $ | *15,875.29* |
| 07/12/14 | 2136 Brandon or Dianne Jordan | Polaris Sportsman 570 | $ 6,676.00 | $ 467.32 | $ 300.00 | $ 167.32 | $ | *2,390.29* |
| 07/12/14 | 2134 Dennis A. Day | Polaris Razor XP-1000 | $ 21,539.00 | $ 1,507.73 | $ 300.00 | $ 1,207.73 | $ | *17,253.29* |
| 07/19/14 | 2143 Antonio Villegas | Polaris Ranger 570 | $ 10,346.00 | $ 724.22 | $ 300.00 | $ 424.22 | $ | *6,060.29* |
| 07/19/14 | 2138 Sarah or Scott Spencer | Polaris Sportsman 400 | $ 6,406.00 | $ 448.42 | $ 300.00 | $ 148.42 | $ | *2,120.29* |
| 07/25/14 | 2150 Karyn Brinson | Polaris Sportsman 570 | $ 6,339.00 | $ 443.73 | $ 300.00 | $ 143.73 | $ | *2,053.29* |
| 07/31/14 | 2152 Eric Buchanan | Polaris Sportsman 800 | $ 8,568.00 | $ 599.76 | $ 300.00 | $ 299.76 | $ | *4,282.29* |
| 08/02/14 | 2148 Kristy Jumper | Polaris Sportsman 850 EPS | $ 6,026.00 | $ 421.82 | $ 300.00 | $ 121.82 | $ | *1,740.29* |
| 08/13/14 | 2155 Dalton Langford | Polaris Sportsman 400 | $ 5,726.00 | $ 400.82 | $ 300.00 | $ 100.82 | $ | *1,440.29* |
| 08/28/14 | 2165 Curtis Deard | Utility Trailer | $ 2,800.00 | $ 196.00 | $ - | $ 196.00 | $ | *2,800.00* |
| 08/28/14 | 2164 Jones M. Walden Jr. (Buddys Marine) | Polaris Ranger 570 | $ 11,336.00 | $ 793.52 | $ - | $ 793.52 | $ | *11,336.00* |
| 09/06/14 | 2179 Christopher V. c/o JC Outdoors | Polaris 900 Crew | $ 17,146.00 | $ 1,200.22 | $ - | $ 1,200.22 | $ | *17,146.00* |
| 09/09/14 | 2171 Aaron Honeycutt | Polaris Sportsman 800 | $ 5,500.00 | $ 385.00 | $ 275.00 | $ 110.00 | $ | *1,571.43* |
| 09/11/14 | 2173 Jimmie Williams | Polaris ATV | $ 9,747.00 | $ 682.29 | $ - | $ 682.29 | $ | *9,747.00* |
| 09/17/14 | 2183 Rebecca or Frankie Thomas | Polaris RZR 1000 | $ 9,400.00 | $ 658.00 | $ 300.00 | $ 358.00 | $ | *5,114.29* |
| 09/18/14 | 2184 Randy Starnes | Polaris Razor XP-1000 | $ 23,351.00 | $ 1,634.57 | $ 300.00 | $ 1,334.57 | $ | *19,065.29* |
| 09/18/14 | 2160 Robert Hartnett | Polaris Ranger 800 Crew | $ 16,852.00 | $ 1,179.64 | $ - | $ 1,179.64 | $ | *16,852.00* |
| 09/19/14 | 2182 Nathan Mechling | Polaris Ranger 570 | $ 9,646.00 | $ 675.22 | $ 300.00 | $ 375.22 | $ | *5,360.29* |
| 09/23/14 | 2186 Josh Morris | Polaris RZR 1000 Highlifter | $ 27,997.00 | $ 1,959.79 | $ 300.00 | $ 1,659.79 | $ | *23,711.29* |
| 09/24/14 | 2186 Piedmont Plumbers (Christopher Veronee) | Polaris Alcom Utility Trailer | $ 4,389.00 | $ 307.23 | $ 219.45 | $ 87.78 | $ | *1,254.00* |
| 10/04/14 | 2187 Brad Bowers | Polaris Ranger Crew 900 | $ 22,076.00 | $ 1,545.32 | $ 300.00 | $ 1,245.32 | $ | *17,790.29* |
| 10/09/14 | 2291 James Knight | Polaris Ranger 900 | $ 15,881.00 | $ 1,111.67 | $ 300.00 | $ 811.67 | $ | *11,595.29* |
| 10/10/14 | 2188 Bryan Martin | Polaris RZR 1000 LE | $ 16,700.00 | $ 1,169.00 | $ 300.00 | $ 869.00 | $ | *12,414.29* |
| 10/15/14 | 2195 Columbia College Police Dept. | Polaris EV Ranger | $ 12,446.00 | $ 871.22 | $ 300.00 | $ 571.22 | $ | *8,160.29* |
| 10/17/14 | 2188 University of SC(Facilities & Support) | DTE Trailer | $ 2,538.00 | $ 177.66 | $ 94.70 | $ 82.96 | $ | *1,185.14* |
| 10/28/14 | 2296 Dustin w. Sisler | Polaris Ranger 800 | $ 13,701.00 | $ 959.07 | $ - | $ 959.07 | $ | *13,701.00* |
| 10/29/14 | 2229 Brantley Alewine | Polaris Ranger 570 Full Size | $ 12,501.00 | $ 875.07 | $ 300.00 | $ 575.07 | $ | *8,215.29* |

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| 10/31/14 | 2214 Todd Phipps or Drain Solutions | Polaris Ranger 800 Camo | $ 13,928.00 | $ 974.96 | $ 300.00 | $ 674.96 | $ | *9,642.29* |
| 11/04/14 | 2216 Gerald Fortuna | Polaris Ranger 570 | $ 10,646.00 | $ 745.22 | $ 300.00 | $ 445.22 | $ | *6,360.29* |
| 11/15/14 | 2238 Michael Collins | Polaris Razor 900 S | $ 19,261.00 | $ 1,348.27 | $ 300.00 | $ 1,048.27 | $ | *14,975.29* |
| 11/16/14 | 2191 Baxter | Can Am Maverick 1000 | $ 9,800.00 | $ 686.00 | $ - | $ 686.00 | $ | *9,800.00* |
| 11/20/14 | 2239 Max Kelly | Polaris Rzr 1000 Highlifter | $ 28,946.00 | $ 2,026.22 | $ 300.00 | $ 1,726.22 | $ | *24,660.29* |
| 11/21/14 | 2227 Thomas Smothers | Utility Trailer | $ 2,287.00 | $ 160.09 | $ 114.35 | $ 45.74 | $ | *653.43* |
| 11/25/14 | 2260 Dawn Hidden | Polaris Razor 1000 | $ 21,968.00 | $ 1,537.76 | $ 300.00 | $ 1,237.76 | $ | *17,682.29* |
| 11/28/14 | 2248 William G. Ackerman | Polaris Ranger Crew 900 | $ 18,601.00 | $ 1,302.07 | $ 300.00 | $ 1,002.07 | $ | *14,315.29* |
| 12/02/14 | 2266 John Jones | Polaris RZR 170 | $ 5,315.98 | $ 372.12 | $ 265.82 | $ 106.30 | $ | *1,518.55* |
| 12/04/14 | 2267 Kelly Hill | Polaris Sportsman 570 | $ 7,346.00 | $ 514.22 | $ 300.00 | $ 214.22 | $ | *3,060.29* |
| 12/05/14 | 2268 David Queen | Polaris Sportsman 570 | $ 9,312.00 | $ 651.84 | $ 300.00 | $ 351.84 | $ | *5,026.29* |
| 12/05/14 | 2253 Michael Smoak | Polaris 900 XP, PS, M. Titanium | $ 17,280.00 | $ 1,209.60 | $ 300.00 | $ 909.60 | $ | *12,994.29* |
| 12/10/14 | 2270 Simon Walker | Polaris Sportsman 850 | $ 8,446.00 | $ 591.22 | $ 300.00 | $ 291.22 | $ | *4,160.29* |
| 12/12/14 | 2258 Ernest E. Frost | DTE Trailer | $ 2,387.00 | $ 167.09 | $ 119.35 | $ 47.74 | $ | *682.00* |
| 12/12/14 | 2271 Kenneth Godley | Polaris RZR | $ 21,856.00 | $ 1,529.92 | $ 300.00 | $ 1,229.92 | $ | *17,570.29* |
| 12/12/14 | 2272 Kenneth Godley | Polaris 1000 RZR | $ 21,856.00 | $ 1,529.92 | $ 300.00 | $ 1,229.92 | $ | *17,570.29* |
| 12/12/14 | 2275 Kenneth Godley | DTE Trailer | $ 2,700.00 | $ 189.00 | $ 135.00 | $ 54.00 | $ | *771.43* |
| 12/13/14 | 2276 Kevin Welch | Polaris Outlaw 90[redacted] | $ 2,700.00 | $ 189.00 | $ 135.00 | $ 54.00 | $ | *771.43* |
| 12/13/14 | 2277 Shane Burroughs | Polaris Outlaw 50[redacted] | $ 2,050.00 | $ 143.50 | $ 102.50 | $ 41.00 | $ | *585.71* |
| 12/17/14 | 2278 Jessica Alley | Polaris Outlaw 50 | $ 2,000.00 | $ 140.00 | $ 100.00 | $ 40.00 | $ | *571.43* |
| 12/24/14 | 2254 Jason Peebles | Polaris Outlaw 90 | $ 3,270.61 | $ 228.94 | $ 134.95 | $ 93.99 | $ | *1,342.75* |
| 12/24/14 | 2285 Marguerite Latterton | Polaris RZR 17[redacted] | $ 4,736.00 | $ 331.52 | $ 236.80 | $ 94.72 | $ | *1,353.14* |
| 12/25/14 | 2224 Michael C. Terrell | Polaris Outlaw 90[redacted] | $ 2,799.00 | $ 195.93 | $ 139.95 | $ 55.98 | $ | *799.71* |
| 12/27/14 | 2286 Erica Cribb | Polaris Outlaw 50[redacted] | $ 2,100.00 | $ 147.00 | $ 105.00 | $ 42.00 | $ | *600.00* |
| 12/31/14 | 2287 Kenneth DeMeza | Polaris Ranger 570 | $ 10,898.00 | $ 762.86 | $ 300.00 | $ 462.86 | $ | *6,612.29* |
| 01/06/15 | 2294 Lucas Meetze | Polaris Sportsman 570 EPS Camo | $ 9,780.00 | $ 684.60 | $ 300.00 | $ 384.60 | $ | *5,494.29* |
| 01/10/15 | 2255 Jason Peebles | Polaris Highlifter 1000 Razor | $ 22,652.00 | $ 1,585.64 | $ 300.00 | $ 1,285.64 | $ | *18,366.29* |
| 01/15/15 | 2304 Parker Mims | Polaris Scrambler 1000 XP | $ 14,884.00 | $ 1,041.88 | $ 300.00 | $ 741.88 | $ | *10,598.29* |
| 01/28/15 | 2291 Daniel Connors | Polaris Sportsman 570 | $ 8,346.00 | $ 584.22 | $ 300.00 | $ 284.22 | $ | *4,060.29* |
| 02/13/15 | 2354 Steve Carter | Polaris Ranger XP 900 EPS | $ 11,596.00 | $ 811.72 | $ 300.00 | $ 511.72 | $ | *7,310.29* |
| 02/18/15 | 2359 Wayne Branham | Polaris Sportsman ALC | $ 9,582.00 | $ 670.74 | $ 300.00 | $ 370.74 | $ | *5,296.29* |
| 02/20/15 | 2045 Jeremy Thomas | Polaris Sportsman 850 SP | $ 10,546.00 | $ 738.22 | $ 300.00 | $ 438.22 | $ | *6,260.29* |
| 02/20/15 | 2356 Tab McCullough | Polaris Razor 1000 | $ 24,150.00 | $ 1,690.50 | $ 300.00 | $ 1,390.50 | $ | *19,864.29* |
| 02/20/15 | 2362 Tab McCullough | Utility Trailer | $ 3,454.00 | $ 241.78 | $ 172.70 | $ 69.08 | $ | *986.86* |
| 02/21/15 | 2361 Wayne Branham | Utility Trailer | $ 3,154.00 | $ 220.78 | $ 157.70 | $ 63.08 | $ | *901.14* |
| 02/25/15 | 2310 Kyle Murray | Polaris Generator | $ 1,400.00 | $ 98.00 | $ - | $ 98.00 | $ | *1,400.00* |
| 02/28/15 | 2311 Jason Chastin | Polaris Ranger 570 Full Size | $ 16,150.00 | $ 1,130.50 | $ 300.00 | $ 830.50 | $ | *11,864.29* |
| 03/05/15 | 2363 David Walters | Polaris RZR 1000 | $ 21,301.00 | $ 1,491.07 | $ 300.00 | $ 1,191.07 | $ | *17,015.29* |
| 03/05/15 | 2313 Ryan Duvry | Polaris RZR 1000 | $ 23,696.00 | $ 1,658.72 | $ 300.00 | $ 1,358.72 | $ | *19,410.29* |
| 03/07/15 | 2369 Jessica Blaylock | Polaris RZR 570 | $ 11,446.00 | $ 801.22 | $ 300.00 | $ 501.22 | $ | *7,160.29* |
| 03/07/15 | 2370 Jessica Blaylock | Utility Trailer | $ 1,837.00 | $ 128.59 | $ 91.85 | $ 36.74 | $ | *524.86* |
| 03/10/15 | 2325 Ernest Long Jr. | Polaris Razor 4 | $ 28,179.00 | $ 1,972.53 | $ 300.00 | $ 1,672.53 | $ | *23,893.29* |
| 04/04/15 | Charles Johnson | Polaris RZR 4 (Delivered to Ultimate Audio & Recv Pymt. They will deliver to c | $ 23,530.00 | $ 1,647.10 | $ - | $ 1,647.10 | $ | *23,530.00* |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 04/07/15 | 1056 James Overstreet | Polaris Ranger 900 Crew Camo | $ 19,120.00 | $ 1,338.40 | $ - | $ 1,338.40 | $ | *19,120.00* |
| 04/10/15 | 1046 Earl Hamre | 2 Polaris Outlaw 50's | $ 3,926.00 | $ 274.82 | $ - | $ 274.82 | $ | *3,926.00* |
| 04/10/15 | 1059 Michael Bundrick | Polaris Sportsman 570 | $ 8,893.00 | $ 622.51 | $ 300.00 | $ 322.51 | $ | *4,607.29* |
| 04/11/15 | 1047 Austin & Angela Padgett | Polaris RZR 800XC | $ 17,226.00 | $ 1,205.82 | $ 300.00 | $ 905.82 | $ | *12,940.29* |
| 04/11/15 | 1048 David Douglas | DTE Trailer | $ 1,590.00 | $ 111.30 | $ 79.50 | $ 31.80 | $ | *454.29* |
| 04/16/15 | 1067 Kyle Smalley | Polaris RZR 900S | $ 16,908.00 | $ 1,183.56 | $ 300.00 | $ 883.56 | $ | *12,622.29* |
| 04/18/15 | 1070 James Rogers | Polaris Ranger 570 | $ 11,246.00 | $ 787.22 | $ 300.00 | $ 487.22 | $ | *6,960.29* |
| 04/18/15 | 1050 Richard Percival | Polaris Ranger 900 Crew | $ 20,277.00 | $ 1,419.39 | $ - | $ 1,419.39 | $ | *20,277.00* |
| 04/21/15 | 1072 Patricia C. Cooper | Polaris Ranger 900 | $ 13,346.85 | $ 934.28 | $ 300.00 | $ 634.28 | $ | *9,061.14* |
| 04/25/15 | 2391 Steven Evans | Polaris RZR 900 Trail | $ 15,546.00 | $ 1,088.22 | $ 300.00 | $ 788.22 | $ | *11,260.29* |
| 05/01/15 | 1075 James Rogers | Polaris Sportsman 570 Camo | $ 7,796.00 | $ 545.72 | $ 300.00 | $ 245.72 | $ | *3,510.29* |
| 05/06/15 | 2404 Pugh's Welding & Fabrication | Polaris Ranger Crew 570 Full Size w/EPS | $ 20,490.00 | $ 1,434.30 | $ - | $ 1,434.30 | $ | *20,490.00* |
| 05/12/15 | 1076 James Connelly | Polaris RZR170 [redacted] | $ 4,600.00 | $ 322.00 | $ 230.00 | $ 92.00 | $ | *1,314.29* |
| 05/12/15 | 2403 John T. Williams | Polaris Sportsman 700 | $ 5,000.00 | $ 350.00 | $ 250.00 | $ 100.00 | $ | *1,428.57* |
| 05/15/15 | 2401 Lexington Police Dept. | Utility Trailer | $ 1,223.00 | $ 85.61 | $ 61.15 | $ 24.46 | $ | *349.43* |
| 05/19/15 | 2411 Daniel T. Norris | DTE Trailer | $ 4,328.00 | $ 302.96 | $ 216.40 | $ 86.56 | $ | *1,236.57* |
| 05/23/15 | 2417 Walter Haversat | Polaris Sportsman 570 SP | $ 8,246.00 | $ 577.22 | $ 300.00 | $ 277.22 | $ | *3,960.29* |
| 05/24/15 | 2390 William Lockett | Utility Trailer | $ 2,230.00 | $ 156.10 | $ 111.50 | $ 44.60 | $ | *637.14* |
| 06/11/15 | 2505 Bryan Getz | DTE Trailer | $ 1,157.00 | $ 80.99 | $ - | $ 80.99 | $ | *1,157.00* |
| 06/13/15 | 2507 Cynthia A. Hicks | DTE Trailer | $ 1,448.00 | $ 101.36 | $ 72.40 | $ 28.96 | $ | *413.71* |
| 06/13/15 | 2506 Grant W. Larlee | Polaris Phoenix | $ 3,767.00 | $ 263.69 | $ 188.35 | $ 75.34 | $ | *1,076.29* |
| 06/13/15 | 2508 Jack Stewart | Polaris RZR 1000XP Fox Edition | $ 24,691.00 | $ 1,728.37 | $ 300.00 | $ 1,428.37 | $ | *20,405.29* |
| 06/17/15 | 2509 Daniel Norris | Polaris RZR 170 | $ 5,250.00 | $ 367.50 | $ 262.50 | $ 105.00 | $ | *1,500.00* |
| 06/27/15 | 2516 Travis Dutch | Polaris Razor 900 S | $ 17,773.00 | $ 1,244.11 | $ 300.00 | $ 944.11 | $ | *13,487.29* |
| 07/08/15 | 2434 Jon V. Moldovan Sr. | Polaris Aluminum Trailer | $ 3,240.00 | $ 226.80 | $ 162.00 | $ 64.80 | $ | *925.71* |
| 07/23/15 | 2525 Anthony Williams | Polaris Sportsman ALE | $ 6,380.00 | $ 446.60 | $ 300.00 | $ 146.60 | $ | *2,094.29* |
| 07/30/15 | 2440 Anthony Williams | RZR900 Trail w/EPS | $ 15,896.00 | $ 1,112.72 | $ 300.00 | $ 812.72 | $ | *11,610.29* |
| 08/08/15 | 2531 Donald L. Leydig | Polaris Ranger EV | $ 13,080.00 | $ 915.60 | $ 300.00 | $ 615.60 | $ | *8,794.29* |
| 08/15/15 | 2541 Lauren Bouknight | Polaris RZR 1000 w/EPS | $ 19,599.00 | $ 1,371.93 | $ 300.00 | $ 1,071.93 | $ | *15,313.29* |
| 08/20/15 | 2542 Drew or Melanie Inman | Polaris RZR-S-900 | $ 14,200.00 | $ 994.00 | $ 300.00 | $ 694.00 | $ | *9,914.29* |
| 08/20/15 | 2540 William Watson | Polaris Ranger 570 Camo | $ 10,896.00 | $ 762.72 | $ 300.00 | $ 462.72 | $ | *6,610.29* |
| 08/27/15 | 2546 Dean Givens & Eric Shirley | Polaris Ranger 570 Crew Full Size | $ 14,535.00 | $ 1,017.45 | $ 300.00 | $ 717.45 | $ | *10,249.29* |
| 08/28/15 | 2549 Barry Beaver | Polaris Razor Highlifter | $ 22,084.00 | $ 1,545.88 | $ - | $ 1,545.88 | $ | *22,084.00* |
| 08/28/15 | 2550 Caleb Beaver | Polaris Highlifter | $ 24,733.00 | $ 1,731.31 | $ - | $ 1,731.31 | $ | *24,733.00* |
| 08/31/15 | 2556 Mark Medlin | Polaris Ranger 900 Crew Camo 6 Passenger | $ 22,688.00 | $ 1,588.16 | $ - | $ 1,588.16 | $ | *22,688.00* |
| 09/04/15 | 2558 Fredrick Summers | Polaris RZR 900S | $ 17,596.00 | $ 1,231.72 | $ 300.00 | $ 931.72 | $ | *13,310.29* |
| 09/05/15 | 2561 John Ranch | Polaris Sportsman 400 | $ 6,604.00 | $ 462.28 | $ 300.00 | $ 162.28 | $ | *2,318.29* |
| 09/11/15 | 2049 Mervin D. Miller | Polaris Ranger 900 Crew-LE | $ 19,896.00 | $ 1,392.72 | $ 300.00 | $ 1,092.72 | $ | *15,610.29* |
| 09/11/15 | 2564 Orry Smith | 2015 Polaris Sportsman 570 | $ 7,446.00 | $ 521.22 | $ 300.00 | $ 221.22 | $ | *3,160.29* |
| 09/15/15 | 2547 Brian Bass | Polaris Outlaw 50 Pink [redacted] | $ 2,000.00 | $ 140.00 | $ 100.00 | $ 40.00 | $ | *571.43* |
| 09/15/15 | 2562 Steven Hubbard | Polaris Ranger 900 XP | $ 14,000.00 | $ 980.00 | $ 300.00 | $ 680.00 | $ | *9,714.29* |
| 10/10/15 | 2583 Tod Seaton | Polaris Sportsman ETX | $ 6,674.00 | $ 467.18 | $ 300.00 | $ 167.18 | $ | *2,388.29* |
| 10/13/15 | 2580 Mark Leaphart | 2011 Yamaha Big Bear 400 | $ 3,700.00 | $ 259.00 | $ 185.00 | $ 74.00 | $ | *1,057.14* |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 10/17/15 | 2582 Hope Britt | Polaris Ranger 570 Midsize Crew | $ 13,176.00 | $ 922.32 | $ 300.00 | $ 622.32 | $ | *8,890.29* |
| 10/22/15 | 2596 Roy Lee Gilliam | Polaris RZR 1000 | $ 17,000.00 | $ 1,190.00 | $ - | $ 1,190.00 | $ | *17,000.00* |
| 10/29/15 | 2600 Chad Goodenough | Polaris Scrambler 850 | $ 10,046.00 | $ 703.22 | $ 300.00 | $ 403.22 | $ | *5,760.29* |
| 11/13/15 | 2609 Deryl Tourville | Polaris Ranger Crew 900-6-EPS | $ 20,886.00 | $ 1,462.02 | $ 300.00 | $ 1,162.02 | $ | *16,600.29* |
| 11/19/15 | 2613 David M. Workman | Polaris Outlaw 50 ATV | $ 2,435.00 | $ 170.45 | $ 104.95 | $ 65.50 | $ | *935.71* |
| 11/19/15 | 2586 The Sharon Co. Inc. | Utility Trailer | $ 3,421.00 | $ 239.47 | $ 171.05 | $ 68.42 | $ | *977.43* |
| 12/01/15 | 2630 Charles Spritz | 2016 Polaris Sportsman 110 | $ 3,741.00 | $ 261.87 | $ 187.50 | $ 74.37 | $ | *1,062.43* |
| 12/01/15 | 2634 Dylon Gates | 2016 Polaris Sportsman 570 | $ 6,719.00 | $ 470.33 | $ 300.00 | $ 170.33 | $ | *2,433.29* |
| 12/01/15 | 2633 Rhyman Lyons | Polaris Outlaw 110 Pink | $ 3,646.00 | $ 255.22 | $ 182.30 | $ 72.92 | $ | *1,041.71* |
| 12/08/15 | 2640 Eugene Lockaby | 2015 Down 2 Earth Utility Trailer | $ 1,806.00 | $ 126.42 | $ 90.30 | $ 36.12 | $ | *516.00* |
| 12/11/15 | 2642 Benjamin Abernathy | 2015 Polaris Sportsman SP-850 | $ 8,574.00 | $ 600.18 | $ 300.00 | $ 300.18 | $ | *4,288.29* |
| 12/11/15 | 2641 Kevin Morris | 2016 Polaris Outlaw 11[redacted] | $ 3,267.00 | $ 228.69 | $ 163.35 | $ 65.34 | $ | *933.43* |
| 12/12/15 | 2645 Jason Laymon or Crystal Laymon | 2015 Polaris RZR 170 (red) | $ 2,978.00 | $ 208.46 | $ 148.90 | $ 59.56 | $ | *850.86* |
| 12/15/15 | 2646 Matt Metcalf | 2016 Polaris Outlaw 50 | $ 2,156.00 | $ 150.92 | $ 107.80 | $ 43.12 | $ | *616.00* |
| 12/17/15 | 2647 Karson Corley | 2016 Polaris Ranger 900 Crew-Camo | $ 20,162.00 | $ 1,411.34 | $ - | $ 1,411.34 | $ | *20,162.00* |
| 12/19/15 | 2649 Vicki Adams | 2016 Polaris Sportsman 110 Green[redacted] | $ 3,646.00 | $ 255.22 | $ 182.50 | $ 72.72 | $ | *1,038.86* |
| 12/23/15 | 2673 Beverly Delaney | 2016 Polaris RZR 1000 Turbo | $ 28,180.00 | $ 1,972.60 | $ 300.00 | $ 1,672.60 | $ | *23,894.29* |
| 12/23/15 | 2675 Beverly Delaney | 2016 Polaris RZR-1000 | $ 27,317.00 | $ 1,912.19 | $ 300.00 | $ 1,612.19 | $ | *23,031.29* |
| 12/24/15 | 2657 Joseph R. Hancock | Down 2 Earth Utility Trailer | $ 1,850.00 | $ 129.50 | $ - | $ 129.50 | $ | *1,850.00* |
| 12/24/15 | 2654 Joshua D. Joyner | 2014 Polaris Ranger 900-LE | $ 18,980.00 | $ 1,328.60 | $ 300.00 | $ 1,028.60 | $ | *14,694.29* |
| 12/24/15 | 2655 Joshua D. Joyner | 2015 Down 2 Earth Utility Trailer | $ 1,766.00 | $ 123.62 | $ 88.30 | $ 35.32 | $ | *504.57* |
| 12/26/15 | 2680 Christopher Keisler | 2004 Polaris Sportsman 700 | $ 4,000.00 | $ 280.00 | $ 200.00 | $ 80.00 | $ | *1,142.86* |
| 12/26/15 | 2658 Lucie McLaughlin | 2016 Polaris Ranger Crew 900 | $ 17,351.00 | $ 1,214.57 | $ - | $ 1,214.57 | $ | *17,351.00* |
| 12/31/15 | 2682 Anthony Walden or Michelle Walden | 2016 Polaris Ranger 570 | $ 11,776.00 | $ 824.32 | $ - | $ 824.32 | $ | *11,776.00* |
| 01/05/16 | 2623 Jeffrey W. Dennis | 2015 Polaris ATV-570 Tour | $ 9,606.00 | $ 672.42 | $ - | $ 672.42 | $ | *9,606.00* |
| 01/13/16 | 2683 Brandon Brown | 2016 Polaris RZR 900 Trail (Havasu Red) | $ 10,188.00 | $ 713.16 | $ 300.00 | $ 413.16 | $ | *5,902.29* |
| 01/15/16 | 2691 Mack McGahee | 2016 Polaris Ranger XP 900 Crew | $ 16,692.00 | $ 1,168.44 | $ - | $ 1,168.44 | $ | *16,692.00* |
| 01/20/16 | 2695 Donna Sightler or Chad Sightler | 2016 Polaris RZR-1000 Highlifter | $ 22,916.50 | $ 1,604.16 | $ 300.00 | $ 1,304.16 | $ | *18,630.79* |
| 01/20/16 | 2696 Jerry Slightler | 2016 Polaris Highlifter 1000 Sportsman | $ 8,900.00 | $ 623.00 | $ 300.00 | $ 323.00 | $ | *4,614.29* |
| 01/21/16 | 2599 Orry Smith | 2016 Polaris RZR 900S White Lightning | $ 8,312.00 | $ 581.84 | $ 300.00 | $ 281.84 | $ | *4,026.29* |
| 01/29/16 | 2698 David Cook | 2016 Polaris Ranger XP Crew | $ 17,054.00 | $ 1,193.78 | $ - | $ 1,193.78 | $ | *17,054.00* |
| 01/29/16 | 2663 William L. Harris III | 2015 Down 2 Earth Utility Trailer | $ 2,350.00 | $ 164.50 | $ 117.50 | $ 47.00 | $ | *671.43* |
| 02/04/16 | 2662 Karson Corley | 2010 Artic Cat Mud Pro 650 | $ 3,000.00 | $ 210.00 | $ - | $ 210.00 | $ | *3,000.00* |
| 02/06/16 | 2700 Lane Garrett or Michael Papp | 2016 Polaris Sportsman Highlifter 850 | $ 10,546.00 | $ 738.22 | $ 300.00 | $ 438.22 | $ | *6,260.29* |
| 02/06/16 | 2665 Robert A. Polito | 2016 Polaris RZR-900-S | $ 17,501.00 | $ 1,225.07 | $ 300.00 | $ 925.07 | $ | *13,215.29* |
| 02/13/16 | 2666 David R. Gooldy | 2014 Polaris 850-XP Tour Model | $ 11,556.00 | $ 808.92 | $ - | $ 808.92 | $ | *11,556.00* |
| 02/18/16 | 2703 Chris Seeby | 2016 Polaris 570 Crew Midsize | $ 11,175.50 | $ 782.29 | $ 300.00 | $ 482.29 | $ | *6,889.79* |
| 02/27/16 | 2712 Nickolas English | 2016 Polaris General (Blue) | $ 17,968.00 | $ 1,257.76 | $ - | $ 1,257.76 | $ | *17,968.00* |
| 03/03/16 | 2719 Bobby Lowman | 2016 Polaris RZR 900 S EPS | $ 16,825.00 | $ 1,177.75 | $ 300.00 | $ 877.75 | $ | *12,539.29* |
| 03/04/16 | 2721 Lenny Cooper | 2016 Polaris RZR 1000 w/EPS | $ 23,661.00 | $ 1,656.27 | $ 300.00 | $ 1,356.27 | $ | *19,375.29* |
| 03/08/16 | 2661 Larry & Linda Jones | 2016 Polaris Ranger ETX | $ 9,421.00 | $ 659.47 | $ - | $ 659.47 | $ | *9,421.00* |
| 03/12/16 | 2724 Bryan Muckenfuss | 2016 Polaris General 1000 Deluxe | $ 22,879.00 | $ 1,601.53 | $ 300.00 | $ 1,301.53 | $ | *18,593.29* |
| 03/12/16 | 2725 Michael Snelgrove | Polaris Ranger 900 XP | $ 15,405.00 | $ 1,078.35 | $ 300.00 | $ 778.35 | $ | *11,119.29* |

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|---|---|---|---|---|---|---|---|---|
| 03/17/16 | 2749 CNC Auto Brokers (Ricky Cruz) | 2016 Down 2 Earth Car Hauler Trailer | $ 4,500.00 | $ 315.00 | $ - | $ 315.00 | $ | *4,500.00* |
| 03/19/16 | 2727 Brittany Hammond | 2016 Polaris Sportsman ATV | $ 3,499.00 | $ 244.93 | $ 157.00 | $ 87.93 | $ | *1,256.14* |
| 03/22/16 | 2538 Donnie A. Humphries | 2006 Polaris Ranger 4x4 | $ 3,500.00 | $ 245.00 | $ 150.00 | $ 95.00 | $ | *1,357.14* |
| 03/25/16 | 2756 James (Andy) Upp | 2016 Down 2 Earth Trailer | $ 3,134.23 | $ 219.40 | $ 158.95 | $ 60.45 | $ | *863.52* |
| 03/26/16 | 2752 Dennis Murphy | 2016 Polaris Ranger 570 Midsize | $ 2,741.00 | $ 191.87 | $ 137.05 | $ 54.82 | $ | *783.14* |
| 04/01/16 | 2760 Scottie Holland | 2015 Polaris RZR-4 | $ 24,551.00 | $ 1,718.57 | $ - | $ 1,718.57 | $ | *24,551.00* |
| 04/01/16 | 2761 Scottie Holland [redacted] | 2016 Polaris RZR-170 Youth | $ 4,974.00 | $ 348.18 | $ - | $ 348.18 | $ | *4,974.00* |
| 04/05/16 | 2726 Thomas Davis | 2016 Polaris RZR-1000 Turbo | $ 21,650.00 | $ 1,515.50 | $ - | $ 1,515.50 | $ | *21,650.00* |
| 04/16/16 | 2788 David M. Workman | 2016 Polaris Sportsman 850 SP | $ 11,126.00 | $ 778.82 | $ 552.00 | $ 226.82 | $ | *3,240.29* |
| 04/19/16 | 2880 Lynn (Jack) Epps | 2016 Polaris Ranger 570 | $ 13,125.00 | $ 918.75 | $ - | $ 918.75 | $ | *13,125.00* |
| 04/19/16 | 2770 WTO Holdings Inc. | 2016 Polaris Ranger 570 | $ 10,757.00 | $ 752.99 | $ - | $ 752.99 | $ | *10,757.00* |
| 04/22/16 | 2789 Matt Roulette | 2016 Polaris Sportsman | $ 6,336.00 | $ 443.52 | $ 316.80 | $ 126.72 | $ | *1,810.29* |
| 05/03/16 | 2782 Chris Hall | Utility Trailer | $ 2,740.00 | $ 191.80 | $ 92.65 | $ 99.15 | $ | *1,416.43* |
| 05/17/16 | 2803 Sean Beech | Utility Trailer | $ 1,887.00 | $ 132.09 | $ 94.35 | $ 37.74 | $ | *539.14* |
| 05/17/16 | 2806 Sean Beech | 2016 Polaris RZR | $ 20,151.00 | $ 1,410.57 | $ 300.00 | $ 1,110.57 | $ | *15,865.29* |
| 05/21/16 | 3003 Tab McCullough | Utility Trailer | $ 3,486.00 | $ 244.02 | $ 174.30 | $ 69.72 | $ | *996.00* |
| 05/25/16 | 2811 Tiffany Cain | 2016 Polaris 570 | $ 10,670.00 | $ 746.90 | $ - | $ 746.90 | $ | *10,670.00* |
| 05/26/16 | 3005 Contracting Service Group | 2013 Down 2 Earth Gooseneck | $ 5,880.00 | $ 411.60 | $ 275.00 | $ 136.60 | $ | *1,951.43* |
| 06/10/16 | 2798 Amber F. Truitt | 2016 Polaris Ranger 570 | $ 11,111.00 | $ 777.77 | $ - | $ 777.77 | $ | *11,111.00* |
| 06/10/16 | 2819 Sue Steele or Dakota Steele | 2016 Polaris Sportsman 850 Highlifter | $ 10,846.00 | $ 759.22 | $ 300.00 | $ 459.22 | $ | *6,560.29* |
| 06/11/16 | 2818 Joel Bobo | Utility Trailer | $ 3,410.00 | $ 238.70 | $ 125.00 | $ 113.70 | $ | *1,624.29* |
| 06/11/16 | 2816 Vaughn Hall | Utility Trailer | $ 1,300.00 | $ 91.00 | $ 65.00 | $ 26.00 | $ | *371.43* |
| 06/14/16 | Henry Burton | 2005 Artic Cat 400 ATV | $ 3,500.00 | $ 245.00 | $ 175.00 | $ 70.00 | $ | *1,000.00* |
| 06/17/16 | 2835 Kevin Scott | 2016 Polaris Ranger Crew-LE | $ 15,351.00 | $ 1,074.57 | $ 767.55 | $ 307.02 | $ | *4,386.00* |
| 06/20/16 | 2860 Max Kelly | Utility Trailer | $ 1,911.00 | $ 133.77 | $ 95.55 | $ 38.22 | $ | *546.00* |
| 06/23/16 | 2871 Romley Wallace | 2014 Polaris Sportsman 850 | $ 7,500.00 | $ 525.00 | $ 375.00 | $ 150.00 | $ | *2,142.86* |
| 06/25/16 | 2834 Justin Cockrell | 2016 Polaris Ranger 570 | $ 4,419.00 | $ 309.33 | $ - | $ 309.33 | $ | *4,419.00* |
| 06/25/16 | 2858 Wayne Benson | 2015 Polaris RZR 1000 Used | $ 17,000.00 | $ 1,190.00 | $ - | $ 1,190.00 | $ | *17,000.00* |
| 06/29/16 | 2855 Robert Middleton | 2016 Polaris RZR 900S EPS | $ 16,700.00 | $ 1,169.00 | $ 300.00 | $ 869.00 | $ | *12,414.29* |
| 06/30/16 | 2877 Oliver Hylton | 2016 Polaris RZR 900 S | $ 14,458.00 | $ 1,012.06 | $ 300.00 | $ 712.06 | $ | *10,172.29* |
| 07/01/16 | 2730 Rickie Smith | 2015 Polaris Spmn 570 Used (includes gun mount & gun boot) | $ 6,680.00 | $ 467.60 | $ - | $ 467.60 | $ | *6,680.00* |
| 07/13/16 | 2838 Zachery S. Terrell | 2015 Polaris Sportsman ATV | $ 9,500.00 | $ 665.00 | $ 425.00 | $ 240.00 | $ | *3,428.57* |
| 07/15/16 | 2859 Terry Govan | Utility Trailer | $ 1,600.00 | $ 112.00 | $ 80.00 | $ 32.00 | $ | *457.14* |
| | | *TOTALS: | $ 3,034,481.61 | $ 212,413.71 | $ 58,333.98 | $ 154,079.73 | $ | *2,201,139.04* |

ROA 764

DOR 0323

| Date | Ref. # | Vendor | Description | Amount | 7% Use Tax Due |
|---|---|---|---|---|---|
| 09/05/13 | US Airways 7085 | Business Innovations | Out of State Credit Card Purchase | $ 224.01 | $ 15.68 |
| 09/06/15 | US Airways 7085 | Alabama Business Forms | Out of State Credit Card Purchase | $ 258.65 | $ 18.11 |
| 01/03/14 | AMEX-1-21001 | Alabama Business forms Hunstville | Out of State Credit Card Purchase | $ 138.60 | $ 9.70 |
| 03/13/14 | CITI-5062 | Alabama Business forms Hunstville | Out of State Credit Card Purchase | $ 258.65 | $ 18.11 |
| 05/13/15 | US AIR-7085 | Code 3 Tactical | Out of State Credit Card Purchase | $ 54.51 | $ 3.82 |
| 02/24/15 | US AIR-7085 | Golf Tailor | Out of State Credit Card Purchase | $ 68.95 | $ 4.83 |
| 08/08/14 | US AIR-7085 | Harrison Specialties | Out of State Credit Card Purchase | $ 100.70 | $ 7.05 |
| 06/10/15 | US AIR-7085 | Luckygunner.com | Out of State Credit Card Purchase | $ 377.34 | $ 26.41 |
| 09/02/15 | US Airways 7085 | LuckyGunner.com | Out of State Credit Card Purchase | $ 366.91 | $ 25.68 |
| 04/08/16 | BB&T-0910 | PayPal | Out of State Credit Card Purchase | $ 72.00 | $ 5.04 |
| 01/21/16 | BB&T-0910 | Ray Schuler Adv | Out of State Credit Card Purchase | $ 399.05 | $ 27.93 |
| 06/13/16 | BB&T-0910 | Ray Schuler Adv | Out of State Credit Card Purchase | $ 164.50 | $ 11.52 |
| 06/15/16 | BB&T-0910 | Ray Schuler Adv | Out of State Credit Card Purchase | $ 265.74 | $ 18.60 |
| 12/01/14 | US AIR-7085 | The Golf Warehouse | Out of State Credit Card Purchase | $ 159.75 | $ 11.18 |
| 12/08/14 | US AIR-7086 | The Golf Warehouse | Out of State Credit Card Purchase | $ 26.94 | $ 1.89 |
| | | | *TOTALS: | $ 2,936.30 | $ 189.86 |

STATE OF SOUTH CAROLINA

# DEPARTMENT OF REVENUE

## OFFICE OF THE GENERAL COUNSEL

Physical Address:
300A Outlet Pointe Blvd.
Columbia, SC 29210

Mailing Address:
PO Box 12265
Columbia, SC 29211-9979

August 13, 2018

R. Keith Dooley, CPA/PFS
Hazel Brazell, CPA
Dooley & Company
468 Old Cherokee Road
Lexington, SC 29072

Re: Department Determination
Jack's Custom Cycles, Inc., d/b/a Jack's Motor Sports
Sales and Use Tax – August 31, 2013 through July 31, 2016

Dear Mr. Dooley and Ms. Brazell:

Enclosed is the South Carolina Department of Revenue's Determination in the above-referenced matter. If you disagree with the Determination, you may request a contested case hearing before an Administrative Law Judge. If you choose to pursue such remedy, you must do so within thirty (30) days of the date of this letter. If you fail to respond within this time limitation, you will lose your right to appeal the Department Determination and your protest will be ended. Should you desire a contested case hearing, you must complete the enclosed request form and mail it, along with a $500.00 filing fee, to the Administrative Law Court at the address stated on the form's instruction sheet.

**The Administrative Law Court rules require that you also send me a copy of your request.** My address is as follows: P.O. Box 12265, Columbia, SC 29211-9979.

Sincerely,

OFFICE OF GENERAL COUNSEL FOR LITIGATION

Nicole M. Wooten
Counsel for Litigation
Nicole.Wooten@dor.sc.gov
803-898-1826
Enclosures
NMW: tm

# DEPARTMENT DETERMINATION

**Taxpayer:**

Jack's Custom Cycles, Inc.
d/b/a Jack's Motor Sports
1500 W. Main Street
Lexington, SC 29072

**Periods At Issue:**

Sales and Use Tax – August 31, 2013 through July 31, 2016

**Matters in Dispute:**

1. Are Jack's Custom Cycles, Inc. d/b/a Jack's Motor Sports' (Taxpayer) retail sales of all-terrain vehicles, side-by-side vehicles, and trailers from August 31, 2013 through July 31, 2016 (Periods at Issue) entitled to the maximum tax pursuant to S.C. Code Ann. § 12-36-2110 (2014)?

2. Is the Taxpayer liable for use tax on the consumption of tangible personal property purchased outside of South Carolina during the Periods at Issue?

3. Did the South Carolina Department of Revenue (Department) properly impose failure to file and failure to pay penalties against the Taxpayer during the Periods at Issue?

**Amount in Dispute:**

| | |
|---|---|
| Tax | $154,285.29 |
| Penalty | $1,027.36 |
| Interest* | $22,329.94 |
| Total | $177,642.59 |

*Interest is calculated through September 11, 2018, and will continue to accrue until this matter is resolved.

**Determinations:**

1. The Taxpayer's retail sales of all-terrain vehicles, side-by-side vehicles, and trailers during the Periods at Issue are not entitled to the maximum tax pursuant to § 12-36-2110.

2. The Taxpayer is liable for use tax on the consumption of tangible personal property purchased outside of South Carolina during the Periods at Issue.

3. The Department properly imposed failure to file and failure to pay penalties against the Taxpayer during the Periods at Issue.

**Relevant Facts:**

1. The Taxpayer owns and operates Jack's Motor Sports, a motorcycle and all-terrain vehicle (ATV) dealership located in Lexington, South Carolina. The Taxpayer is also a Polaris dealership, and the Taxpayer's business generates revenue from the sale of Polaris ATV and side-by-side vehicle (UTV) sales. The Taxpayer also specializes in Victory and Harley Davison motorcycles, and carries other motorcycles, motorcycles parts and accessories, and well as utility trailers. The Taxpayer also has a parts and service department for its customers.

2. The Department conducted an audit examination of the Taxpayer's South Carolina Sales and Use tax returns for the Periods at Issue.

3. Based upon its audit examination, the Department issued a Proposed Assessment in the amount of $202,758.14 (tax, penalty, and interest) on January 31, 2017. The Proposed Assessment resulted from adjustments to sales and use tax on motorcycles, ATVs, UTVs, and trailers. The Department also made adjustments related to the Taxpayer's out-of-state purchases. In the Proposed Assessment, the majority of the adjustments related to the retail sales of ATVs, UTVs, and trailers. Specifically, the Department found that such sales are not subject to the maximum tax pursuant to § 12-36-2110.

4. On April 28, 2017, the Taxpayer timely protested the Proposed Assessment. In its protest letter, the Taxpayer disputed the adjustments and asserted that it would provide additional documentation to the Department.

5. On July 20, 2017, the Department, the Taxpayer, and the Taxpayer's Power of Attorney participated in an appeal conference regarding the April 28, 2017 Proposed Assessment. During the conference, the Taxpayer stated that he would provide additional documentation to the Department regarding certain adjustments.

6. As a result of the additional documentation received from the Taxpayer, the Department issued a Revised Proposed Assessment on August 17, 2017, in the amount of $166,336.50 (tax, penalty, and interest).

7. By letter dated November 15, 2017, the Taxpayer protested the Revised Proposed Assessment. In his protest letter, the Taxpayer asserts that he received erroneous information from Department employees regarding whether the retail sales of the ATVs and UTVs were entitled to the maximum tax under § 12-36-2110. Thus, the Taxpayer argues in light of these "mitigating factors," he should only be liable for the $190.00 of use tax due for the out-of-state purchases.

8. Because the Department and the Taxpayer could not reach an agreement as to the Matters in Dispute, the Taxpayer's file was forwarded to the Office of General Counsel for Litigation.

Analysis:

The Taxpayer is a retailer who sells motorcycles, ATVs, UTVs, and trailers in this State. Although South Carolina law provides for a maximum tax of $300.00 to the sales and leases of motor vehicles and motorcycles, but ATVs, UTVs, and utility trailers do not meet the requirements of the maximum tax statute. Accordingly, the Department properly assessed the Taxpayer seven percent (7%) sales tax on the gross proceeds of sales of ATVs, UTVs, and trailers that were sold by the Taxpayer during the Periods at Issue.

I. **The Taxpayer's Retail Sales Of ATVs, UTVs, And Trailers During The Periods At Issue Are Not Entitled To The Maximum Tax Pursuant to § 12-36-2110.**

South Carolina imposes a sales and use tax on persons engaged in the business of selling tangible personal property at retail. *See* S.C. Code Ann. §§ 12-36-910(A) and 12-36-1110 (2014) (imposing a sales tax of six percent (6) of "the gross proceeds of sales is imposed upon every person engaged or continuing within this State in the business of selling tangible personal property at retail."). Further, Lexington County imposes an additional one percent (1%) school district tax on the Taxpayer's retail business. *See* S.C. Code Ann. § 4-10-420 (1986). "Retailers" are defined as every person "selling or auctioning tangible personal property whether owned by the person or others[.]" S.C. Code Ann. § 12-36-70(1)(a) (2014). "Sale at retail" and "retail sale" are defined, in relevant part, as "[a]ll sales of tangible personal property except those defined as wholesale sales." S.C. Code Ann. § 12-36-110 (2014). Here, there is no dispute that the Taxpayer's transactions are subject to sales tax because the Taxpayer is in the business of selling motorcycles, ATVs, UTVs, and trailers at retail to its customers.

S.C. Code Ann. § 12-36-2110(A) (2014) provides for a maximum sales tax of $300.00 ("maximum tax" or "cap") on all sales and leases of aircrafts, motor vehicles, motorcycles, boats, certain trailers, and recreational vehicles:

> (A) The maximum tax imposed by this chapter is three hundred dollars for each sale made after June 30, 2984, or lease executed after August 31, 1985, of each:
>
> (1) aircraft, including unassembled aircraft which is to be assembled by the purchaser, but not items to be added to the unassembled aircraft;
>
> (2) motor vehicle;
> (3) motorcycle;

(4) boat;

(5) trailer or semitrailer, pulled by a truck tractor, as defined in Section 56-3-20, and horse trailers, but not including house trailers or campers as defined in Section 56-3-710 or a fire safety education trailer;

(6) recreational vehicle, including tent campers, travel trailer, park model, park trailer, motor home, and fifth wheel; or

(7) self-propelled light construction equipment with compatible attachments limited to a maximum of one hundred sixty net engine horsepower.

S.C. Code Ann. § 12-36-2110(1) (2014).[1]

Section 12-36-2110 does not define "motor vehicle." Nevertheless, it is the Department's longstanding policy to use the definition of "motor vehicle" in S.C. Code Ann. § 56-3-20 (Rev. 2018) for purposes of the maximum tax.[2] Section 56-3-20 defines "motor vehicle" as follows:

> (2) "Motor vehicles:" Every vehicles which is self-propelled, except mopeds, and every vehicle which is propelled by electric power obtained from overhead trolley wires, but not operated upon rails;

Further, § 56-3-20 defines "vehicle" and "highway" as follows:

> (1) "Vehicle:" Every device in, upon or by which any person or property is or may be transported or drawn upon a highway, except devices moved by human power or used exclusively upon stationary rails or tracks:

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[1]Effective July 1, 2017, sales or purchases of most motor vehicles motorcycles, trailers, semitrailers, and pole trailers are subject to a new Infrastructure Maintenance Fee (IMF) instead of a sales and use tax or a casual excise tax. *See* § 12-36-2110 and S.C. Code Ann. § 56-3-627 (Rev. 2018). Because the Periods at Issue occurred prior to June 30, 2017, the IMF does not apply in this matter. *See* S.C. Rev. Ruling #18-1.

[2]*See* S.C. Rev. Ruling #10-6, S.C. Rev. Ruling #05-4, S.C. Advisory Bulletin #00-03, and S.C. Rev. Ruling #97-5.

> (25) "Street" or "highway:" The entire width between boundary lines of every way publicly maintained when any part thereof is open to the use of the public for purposes of vehicular travel.

Based on the phrase "is or may be transported or drawn upon a highway" as found in the definition of "vehicle," a motor vehicle is one which is authorized for use on the highways of this state. ATVs and UTVs are vehicles with three or more wheels designed for off road use. *See* S.C. Code Ann. § 50-26-20 (Rev. 2008). These vehicles can be titled but cannot be licensed for use on the highways of South Carolina. *Id.* Simply put, ATVs and UTVs are not authorized to operate on the highways of this State. Because ATVs and UTVs are not authorized to operate on the highways of this State, these vehicles are not entitled to the maximum tax under § 12-36-2110. Accordingly, the Department auditor properly assessed 7% sales tax to the gross proceeds of sales of the Taxpayer's retail sales of ATVs and UTVs made during the Periods at Issue.[3]

Likewise, the maximum tax of § 2-36-2110(A) does not apply to utility trailers sold by the Taxpayer during the Periods at Issue. Sales of trailers that are capable of being pulled by an automobile, minivan or pick-up truck – and that are not horse trailers or a trailer pulled by a truck tractor – are subject to this State's sales and use tax rate of 6%, plus any applicable local sales and use tax. *See* § 12-36-2110(A); S.C. Rev. Ruling #14-2, issued May 6, 2014. The utility trailers sold by the Taxpayer during the Periods at Issue are utility trailers capable of being pulled by an automobile, minivan or pick-up truck. Further, these utility trailers are generally sold in conjunction with the sale of a motorcycle, ATV, or UTV. The Taxpayer's utility trailers are not the type of trailers pulled by a truck tractor, and they are not travel trailers, horse trailers, or any other type of trailer listed in § 12-36-2110 that is entitled to the maximum tax. Accordingly, the Department auditor properly assessed 7% sales tax on the gross proceeds of sales of utility trailers sold by the Taxpayer during the Periods at Issue.

## II. The Taxpayer Is Liable For Use Tax On The Consumption of Tangible Personal Property Purchased Outside of South Carolina During The Periods At Issue.

If a taxpayer purchases an item at retail outside of South Carolina but uses or consumes that item within South Carolina and the seller has not already charged the taxpayer sales tax, that purchase is subject to use tax in South Carolina.

S.C. Code Ann. § 12-36-1310(A) (2014) provides the following:

> **A use tax is imposed on the storage, use, or other consumption in this State of tangible personal property purchased at retail**

[3]For these retail sales, the Taxpayer remitted the maximum tax (or the $300.00 cap) to the Department with the monthly sales tax returns for the Periods at Issue. The Taxpayer was given a credit for the sales tax charged and collected, and the difference between the amount collected and the amount assessment represents the additional sales tax due.

> **for storage, use, or other consumption in this State**, at the rate of five percent of the sales price of the property, regardless of whether the retailer is or is not engaged in business in this State.

Section 12-36-1310(A) (emphasis added). Tangible personal property is defined as "personal property which may be seen, weighed, measured, felt, touched, or which is in any other manner perceptible to the senses." S.C. Code Ann. § 12-36-60 (2014). Further, a retail sale is the "sale of tangible personal property not at wholesale." S.C. Code Ann. § 12-36-110 (2014).

The primary purpose for levying a use tax is to prevent "evasion by purchases at retail from without the State or under other circumstances which might or would avoid application of the retail sales tax." *State v. Byrnes*, 219 S.C. 485, 517, 66 S.E.2d 33, 46 (1951). More specifically, a use tax complements a sales tax by ensuring that the in-state use of an item purchased outside the state is taxed in the same amount it would be if it were purchased from a South Carolina retailer. *Thayer v. S.C. Tax Comm'n*, 307 S.C. 6, 9, 413 S.E.2d 810, 813 (1992). Additionally, the responsibility for paying use tax lies with the purchaser, as "[e]very person storing, using, or otherwise consuming in this State tangible personal property purchased at retail [and did not already pay sales tax on the item] is liable for the use tax, until the tax is paid to the State." S.C. Code Ann. § 12-36-1330(A) (2014).

Here, the Taxpayer's out-of-state purchases of tangible personal property for use or consumption in South Carolina (i.e., advertising/marketing materials and business forms) are subject to use tax pursuant to § 12-36-1310(A). Further, the Taxpayer acknowledges in his November 15, 2017 protest that use tax is due for the Periods at Issue. Accordingly, the Department auditor properly assessed use tax against the Taxpayer for the out-of-state purchases made during the Periods at Issue.

## III. The Department Properly Imposed Failure To File And Failure To Pay Penalties Against The Taxpayer During The Periods At Issue.

Civil penalties are applied to every South Carolina tax law which requires a return unless otherwise provided. S.C. Code Ann. § 12-54-43 (2014). Such penalties are considered a tax owed this State. *Id.* Further, "[i]f any tax is not paid when due, interest is due on the unpaid portion from the time the tax was due until paid in its entirety." S.C. Code Ann. § 12-54-25(A) (2014).

### A. Failure to File

Under South Carolina law, a taxpayer must file a sales tax return with the Department on or before the twentieth day of the month following the month in which the tax accrues. S.C. Code Ann. § 12-36-2570 (2014).[4] Civil penalties are applied to every South Carolina tax law which requires

[4]A taxpayer may request an extension to file such return. The Department's granting of such request, however, does not extend the time for payment of tax, as a taxpayer has a duty to

a return unless otherwise provided and such penalties are considered a tax owed to the state. S.C. Code Ann. § 12-54-43(A) and (B) (2014). In the case where a taxpayer fails to timely file his return, five percent of the amount due is levied for each month or fraction thereof during which the failure continues, up to twenty-five percent. S.C. Code Ann. § 12-54-43(C)(1) (2014). Here, the Taxpayer failed to timely file a sales tax return for the period ending May 31, 2015. Accordingly, the Department auditor properly assessed penalties against the Taxpayer for failure to timely file a sales tax return for such period.

B. Failure to Pay

In the case of a taxpayer who fails to timely pay the taxes owed, one-half of one percent of the amount due per month, up to twenty-five percent, is imposed as a penalty. *See* S.C. Code Ann. § 12-54-43(D) and (E) (2014). Taxpayers have a duty to pay the tax associated with a return by that return's due date and if the taxes are not paid by the date due, the taxpayer is subject to interest and penalties. S.C. Code Ann. §§ 12-54-25 and 12-54-43 (2014). Here, the Taxpayer failed to timely pay the tax due for the sales tax period ending May 31, 2015. Accordingly, the Department auditor properly assessed penalties against the Taxpayer for failure to timely pay the appropriate sales tax due for such period.

## IV. The Taxpayer's Argument.

In both protests to the Department, the Taxpayer relies upon alleged statements of Department employees to support his assertion that he should not be held liable for the sales tax assessment regarding the sales of ATVs and UTVs. Specifically, the Taxpayer asserts that he was told on several different occasions by Department employees that the sales of these vehicles were subject to the maximum tax, and thus, he collected the proper amount of tax as directed by these employees.

First, the Department addressed this exact issue in South Carolina Revenue Advisory Bulletin #00-03, issued March 27, 2000, and concluded that sales of all-terrain vehicles are not entitled to the maximum tax under § 12-36-2110. As discussed in Bulletin #00-03, ATVs are not authorized to operate on the highways of this State, and thus, cannot be considered a "motor vehicle" within the meaning for the maximum tax statute. The Department's policy document is available to the public via the Department's website, www.dor.sc.gov. This policy document put the public on notice of the Department's position with respect to the application of sales tax to the sale of ATVs.

Second, even if the Taxpayer was given erroneous advice from a Department employee, the erroneous advice with regard to the application of the maximum tax does not require the Department to extend the application of the maximum tax to the retail sales of ATVs and UTVs.

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pay the tax associated with a return by that return's due date and if the taxes are not paid by the date due, the taxpayer is subject to interest and penalties. S.C. Code Ann. §§ 12-54-25 and 12-54-43 (2014).

The Department must follow the statute as written, and as discussed above, the Taxpayer is not entitled to the application of the maximum tax to the retail sales of ATVs and UTVs. It is a generally accepted rule that a taxing authority cannot be estopped by the acts of its agency from collecting taxes that are legally due. *Heyward v. S.C. Tax Comm'n*, 240 S.C. 347, 126 S.E.2d 15 (1962); *see also Morgan v. S.C. Budget and Control Bd.*, 377 S.C. 313, 319-230, 659 S.C.2d 263, 266-267 (concluding "[e]stoppel will not lie against a government entity where a government employee gives erroneous information in contradiction of statute. Simply stated, equity follows the law.") (citations omitted). Further, the Department has been charged with the administration of sales tax. *See Brown v. S.C. Dep't of Health and Envtl. Control*, 348 S.C. 507, 515, 560 S.E.2d 410, 414 (2002) ("The construction of a statute by the agency charged with its administration will be accorded the most respectful consideration and will not be overruled absent compelling reasons.").

Simply put, the Department must follow the law as written. *Smith v. Wallace*, 295 S.C. 448, 369 S.E.2d 657 (Ct. App. 1988) ("The Legislature can repeal or amend its statute but neither the [state agency] nor this Court has the authority to do so."). As discussed above, the Taxpayer's retail sales of ATVs and UTVs are not subject to the maximum tax as these vehicles do not meet the requirements of the maximum tax statute.

**Conclusion:**

The Taxpayer made retail sales of ATVs, UTVs, and utility trailers during the Periods at Issue, and the Taxpayer is not entitled to the maximum tax for these retail sales pursuant to § 12-36-2110(A). Further, the Taxpayer's out-of-state purchases of tangible personal property are subject to use tax as reflected in the Revised Proposed Assessment. Finally, the Department properly imposed failure to file and failure to pay penalties against the Taxpayer during the Periods at Issue.

August 13, 2018

**STATE OF SOUTH CAROLINA**
**ADMINISTRATIVE LAW COURT**

| | | |
|---|---|---|
| Jack's Custom Cycles, Inc., d/b/a Jack's Motor Sports,<br><br>Petitioner,<br><br>vs.<br><br>South Carolina Department of Revenue,<br><br>Respondent. | ) | **DOCKET NO. 18-ALJ-17-0393-CC**<br><br>**AFFIDAVIT OF LORI JACKSON** |

I, Lori Jackson, after first being duly sworn, do hereby make oath and affirm as follows:

1. I am over eighteen years of age, suffer from no known disability, and am competent to testify to the facts set forth herein. The statements in this affidavit are made based on my personal knowledge.

2. I am an Administrative Coordinator I in the Mail-In Titles and Registrations Division of the South Carolina Department of Motor Vehicles (SCDMV). I have been employed with the SCDMV since April 4, 2011 and I have worked as a Supervisor in Mail-In Titles and Registrations Division since December 3, 2018 As a Supervisor, I regularly process title and registration applications for the SCDMV in my ordinary course of employment.

3. The SCDMV processes title applications for all-terrain vehicles (ATVs) and utility terrain vehicles (UTVs) owned by South Carolina residents.

4. As part of the title application for a new ATV or UTV, the applicant must furnish a manufacturer's certificate of origin (MCO). In my review of the SCDMV's records, MCOs for an ATV or UTV contain a statement that the ATV or UTV is "intended for off-road use only." (See attached copies of MCOs for ATV and UTV vehicles).

5. Because the MCO states that such ATV or UTV is intended for off-road use only, any ATV or UTV title issued by the SCDMV must be branded for off road use only. (See attached copy of SCDMV issued titles for an ATV and UTV vehicles).

6. Once a SCDMV title is issued for an ATV or UTV with the branding for off road use only, any subsequent SCDMV issued title for such ATV or UTV must be branded for off road use only.

7. In my review of the SCDMV's records, I am not aware of any ATV or UTV title being issued for an ATV or UTV that is not branded for off road use only.

FURTHER AFFIANT SAYETH NOT.

Lori Jackson

Lori Jackson

SWORN and subscribed to before me
this 18th day of April, 2019.

Notary Public for South Carolina
My Commission Expires: February 26, 2023

# MANUFACTURER'S CERTIFICATE OF ORIGIN

## American Honda Motor Co. Inc.

DATE
09/17/2018

INVOICE NO.
7026810 105405

VEHICLE IDENTIFICATION NO.
[redacted]

ENGINE NO.
[redacted]

MAKE
HONDA

MODEL YEAR
2019

BODY TYPE
4 WHEEL A.T.V.

SHIPPING WEIGHT
585.0

ENG.DISP

MAX.SPEED

H.P.(S.A.E)
26.6

WHEELS
4

NO.CYLS.
1

BRAKE

SERIES OR MODEL
RANCHER 4X4
TRX420FM1 248448

I, THE UNDERSIGNED AUTHORIZED REPRESENTATIVE OF THE COMPANY, FIRM OR CORPORATION NAMED BELOW, HEREBY CERTIFY THAT THE NEW VEHICLE DESCRIBED ABOVE IS THE PROPERTY OF THE SAID COMPANY, FIRM OR CORPORATION AND IS TRANSFERRED ON THE ABOVE DATE AND UNDER THE INVOICE NUMBER INDICATED TO THE FOLLOWING DISTRIBUTOR OR DEALER.

NAME OF DISTRIBUTOR, DEALER, ETC.
G.J.& L., INC.
STREET & TRAIL HONDA/YAMAHA/KAWASAK
4277 WASHINGTON RD
EVANS, GA 30809

THIS VEHICLE WAS NOT MANUFACTURED FOR USE ON PUBLIC STREETS, ROADS, OR HIGHWAYS.

IT IS FURTHER CERTIFIED THAT THIS WAS THE FIRST TRANSFER OF SUCH NEW VEHICLE IN ORDINARY TRADE AND COMMERCE.

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

Customer Service Delivery Director

American Honda Motor Co., Inc.

BY: _____
(SIGNATURE OF AUTHORIZED REPRESENTATIVE) VICE PRESIDENT

048479928

Torrance, California
CITY - STATE

FORM 1454 (10-02)

# CERTIFICATE OF ORIGIN FOR A VEHICLE

YAMAHA

## YAMAHA MOTOR CORPORATION, U.S.A.

DATE
06/28/2018

INVOICE NO.
91433674

VEHICLE IDENTIFICATION NO.
[redacted]

YEAR
2019

MAKE
YAMAHA 421 CC

BODY TYPE
4-WHEEL OFF ROAD VEHICLE

SHIPPING WEIGHT
606.000 LBS

| H.P. (S.A.E.) | G.V.W.R. | NO CYLS. | SERIES OF MODEL | ENGINE ID. NO. |
|---|---|---|---|---|
| 26.8 | | 1 | YFM45KDXKG | [redacted] |

**NOTICE: THIS VEHICLE WAS NOT MANUFACTURED FOR USE ON PUBLIC STREETS, ROADS OR HIGHWAYS. SUCH USE IS PROHIBITED BY LAW.**

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle/boat or motor described above is the property of the said company, firm or corporation and is transferred on the above date and under the invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

341420
VELOCITY POWERSPORTS, LLC
151 GATEWAY DR
LADSON SC 29456-3552

PID: AJ803-0100586

It is further certified that this was the first transfer of such new vehicle in ordinary trade and commerce.

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

Customer Service Delivery Director

YAMAHA MOTOR CORPORATION, U.S.A.

BY: Exec. Vice President, Secretary/Treasurer
(SIGNATURE OF AUTHORIZED REPRESENTATIVE) (AGENT)

YA 5522353

Cypress, California 90630
CITY - STATE

Y10512 REV. 8/2016

# CERTIFICATE OF ORIGIN FOR A VEHICLE

POLARIS INDUSTRIES INC.

DATE
06/14/18

INVOICE NO.
497143

VEHICLE IDENTIFICATION NO.
[redacted]

MODEL YEAR
2019

MAKE
POLARIS

BODY TYPE
RGR-19, CREW, 1000XP, PS, NSTAR

LENGTH
"

SHIPPING WEIGHT
2394

H.P.(S.A.E.)

G.V.W.R.

NO.CYLS.
2

SERIES OR MODEL
R19RSU99AS

ENGINE SIZE
999 cc

ENGINE SERIAL NO.
[redacted]

ENGINE MODEL
1205641

THIS OFF-ROAD VEHICLE IS NOT INTENDED FOR, AND MAY NOT BE REGISTERED FOR, ON-ROAD USE.

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

AMERICAN BIKER OF CHARLESTON, L.L.C.
dba AMERICAN BIKER
679 TREELAND DR
LADSON SC 29456

It is further certified that this was the first transfer of such new vehicle in ordinary trade and commerce.

POLARIS INDUSTRIES INC.

BY: _____ EVP of Finance/CFO
(SIGNATURE OF AUTHORIZED REPRESENTATIVE) (AGENT)

MEDINA, MINNESOTA 55340 USA
CITY-STATE

PI005989215

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

Customer Service Delivery Director

AMERICAN BIKER OF CHARLESTON, L.L.C.
dba AMERICAN BIKER
679 TREELAND DR
LADSON SC 29456

14025 672012-23 4-12-07

# STATE OF SOUTH CAROLINA
# CERTIFICATE OF TITLE
## OF A VEHICLE

| VEHICLE ID NUMBER | YEAR | MAKE | MODEL | NEW/USED |
|---|---|---|---|---|
| [redacted] | 2006 | KARS | MHX70 | NEW |

| BODY STYLE | DATE ISSUED | ODOMETER | WEIGHT | TITLE NUMBER |
|---|---|---|---|---|
| ATV | 04-09-2007 | | 400 | 770450173778740A |

VEHICLE BRAND(S)
EXEMPT
OFF ROAD USE ONLY

FULL NAME OF OWNER(S)
[redacted]

CUSTOMER NUMBER: 023358261

FIRST LIENHOLDER
GEORGETOWN KRAFT CREDIT UNION
1530 BOURNE ST
GEORGETOWN SC 294404775
DATE OF LIEN 11/17/2006

1ST LIEN RELEASED 4/5/07 (DATE)
BY [signature] (AUTHORIZED AGENT)

TITLE SECTION NOV 17 2007

THE SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES HEREBY CERTIFIES THAT THE PERSON HEREIN IS REGISTERED BY THIS DEPARTMENT AS THE LAWFUL OWNER OF THE VEHICLE DESCRIBED SUBJECT TO THE LIENS, IF ANY, HEREIN SET FORTH.

MARCIA S. ADAMS
EXECUTIVE DIRECTOR

MARK SANFORD
GOVERNOR

SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES

037943139

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

[signature]
Customer Service Delivery Director

# STATE OF SOUTH CAROLINA
# CERTIFICATE OF TITLE OF A VEHICLE

| VEHICLE ID NUMBER | YEAR | MAKE | MODEL | NEW/USED |
|---|---|---|---|---|
| [redacted] | 2013 | HOND | TRX420 | NEW |

| BODY STYLE | DATE ISSUED | ODOMETER | WEIGHT | TITLE NUMBER |
|---|---|---|---|---|
| ATV | 11-20-2012 | | 586 | 770850255946251A |

VEHICLE BRAND(S)
EXEMPT
OFF ROAD USE ONLY

FULL NAME OF OWNER(S)
[redacted]

CUSTOMER NUMBER: 024662982

[redacted]

FIRST LIENHOLDER
AHFC
PO BOX 997503
SACRAMENTO CA 958997503
DATE OF LIEN 10/31/2012

1ST LIEN RELEASED 4-16-13
(DATE)
BY S AHFC
(AUTHORIZED AGENT)

THE SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES HEREBY CERTIFIES THAT THE PERSON HEREIN IS REGISTERED BY THIS DEPARTMENT AS THE LAWFUL OWNER OF THE VEHICLE DESCRIBED SUBJECT TO THE LIENS, IF ANY, HEREIN SET FORTH.

KEVIN A. SHWEDO
EXECUTIVE DIRECTOR

NIKKI R. HALEY
GOVERNOR

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

Customer Service Delivery Director

# STATE OF SOUTH CAROLINA
# CERTIFICATE OF TITLE
## OF A VEHICLE

VEHICLE ID NUMBER [redacted]

| YEAR | MAKE | MODEL | NEW/USED |
|---|---|---|---|
| 2016 | CANA | OUTL57 | NEW |

| BODY STYLE | DATE ISSUED | ODOMETER | WEIGHT | TITLE NUMBER |
|---|---|---|---|---|
| ATV | 02-25-2016 | | 850 | 770510308389640A |

VEHICLE BRAND(S)
EXEMPT
OFF ROAD USE ONLY

FULL NAME OF OWNER(S)
[redacted]

CUSTOMER NUMBER: 033696523

FIRST LIENHOLDER
SHEFFIELD FIN A DIV OF BB&T
PO BOX 1704
CLEMMONS NC 270121704
DATE OF LIEN 02/16/2016

Sheffield Financial
A Division of Branch Banking and Trust Co.
P.O. Box 1704
Clemmons, NC 27012

1ST LIEN RELEASED 12.6.16 (DATE)
BY Kelli Upton (AUTHORIZED AGENT)

THE SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES HEREBY CERTIFIES THAT THE PERSON HEREIN IS REGISTERED BY THIS DEPARTMENT AS THE LAWFUL OWNER OF THE VEHICLE DESCRIBED SUBJECT TO THE LIENS, IF ANY, HEREIN SET FORTH.

KEVIN A. SHWEDO
EXECUTIVE DIRECTOR

NIKKI R. HALEY
GOVERNOR

0477900841

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

Customer Service Delivery Director

ENTERED

140140430O

# STATE OF SOUTH CAROLINA
# CERTIFICATE OF TITLE
## OF A VEHICLE

| VEHICLE ID NUMBER | YEAR | MAKE | MODEL | NEW/USED |
|---|---|---|---|---|
| [redacted] | 2013 | HOND | CRF250 | NEW |

| BODY STYLE | DATE ISSUED | ODOMETER | WEIGHT | TITLE NUMBER |
|---|---|---|---|---|
| ATV | 10-19-2012 | | 227 | 770380254730449A |

VEHICLE BRAND(S)
EXEMPT
OFF ROAD USE ONLY

FULL NAME OF OWNER(S)
[redacted]

CUSTOMER NUMBER: 031218198

FIRST LIENHOLDER
SOUTHERN FIRST BANK N A
PO BOX 17465
GREENVILLE SC 296068465
DATE OF LIEN 10/05/2012

1ST LIEN RELEASED 9/21/15 (DATE)
BY [signature] (AUTHORIZED AGENT)

THE SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES HEREBY CERTIFIES THAT THE PERSON HEREIN IS REGISTERED BY THIS DEPARTMENT AS THE LAWFUL OWNER OF THE VEHICLE DESCRIBED SUBJECT TO THE LIENS, IF ANY, HEREIN SET FORTH.

KEVIN A. SHWEDO
EXECUTIVE DIRECTOR

NIKKI R. HALEY
GOVERNOR

KEEP IN A SAFE PLACE. ANY ALTERATION OR ERASURE VOIDS THIS TITLE.

043893469

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

[signature]
Customer Service Delivery Director

STATE OF SOUTH CAROLINA

# CERTIFICATE OF TITLE OF A VEHICLE

| VEHICLE ID NUMBER | YEAR | MAKE | MODEL | NEW/USED |
|---|---|---|---|---|
| [redacted] | 2013 | ARTI | WILD C | USED |

| BODY STYLE | DATE | ODOMETER | WEIGHT | TITLE NUMBER |
|---|---|---|---|---|
| UTV | 4/24/2017 | 1496 | 1360 | 770540328873512 B |

VEHICLE BRAND(S)
ACTUAL MILEAGE
OFF ROAD USE ONLY

FULL NAME OF OWNER(S) CUSTOMER NUMBER: 25465707

[redacted]

Certified to be a true and correct
of the original document on file
in the South Carolina Department of
Motor Vehicles.

Customer Service Delivery Director

THE SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES HEREBY CERTIFIES THAT THE PERSON HEREIN IS REGISTERED BY THIS DEPARTMENT AS THE LAWFUL OWNER OF THE VEHICLE DESCRIBED SUBJECT TO THE LIENS, IF ANY, HEREIN SET FORTH.

KEVIN A. SHWEDO
EXECUTIVE DIRECTOR

HENRY MCMASTER
GOVERNOR

KEEP IN A SAFE PLACE - ANY ALTERATION OR ERASURE VOIDS THIS TITLE

39245834

# CERTIFICATE OF ORIGIN FOR A VEHICLE

POLARIS INDUSTRIES INC.

DATE
08/22/18

INVOICE NO.
507352

VEHICLE IDENTIFICATION NO.
[redacted]

MODEL YEAR
2019

MAKE
POLARIS

BODY TYPE
RGR-19,CREW,570,CAMO

LENGTH
"

SHIPPING WEIGHT
1398

H.P.(S.A.E.)

G.V.W.R.

NO.CYLS.
1

SERIES OR MODEL
R19RNA57B9

ENGINE SIZE
499 cc

ENGINE SERIAL NO.
[redacted]

ENGINE MODEL
1205864

THIS OFF-ROAD VEHICLE IS NOT INTENDED FOR, AND MAY NOT BE REGISTERED FOR, ON-ROAD USE.

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

JENKS' MOTOR COMPANY, INC.
dba JENKS' MOTOR CO INC
185 W RAILROAD AVE
PO BOX 339
ESTILL SC 29918

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

Customer Service Delivery Director

It is further certified that this was the first transfer of such new vehicle in ordinary trade and commerce.

POLARIS INDUSTRIES INC.

BY: _____ EVP of Finance/CFO
(SIGNATURE OF AUTHORIZED REPRESENTATIVE) (AGENT)

MEDINA, MINNESOTA 55340 USA
CITY-STATE

PI006054446

# MANUFACTURER'S CERTIFICATE OF ORIGIN

## American Honda Motor Co. Inc.

DATE
08/03/2018

INVOICE NO.
7016248 105830

VEHICLE IDENTIFICATION NO.
[redacted]

ENGINE NO.
[redacted]

MAKE: HONDA
MODEL YEAR: 2019

BODY TYPE
4 WHEEL A.T.V.

SHIPPING WEIGHT
417.0

ENG.DISP
MAX.SPEED

H.P.(S.A.E): 15.0
WHEELS: 4
NO.CYLS.: 1
BRAKE

SERIES OR MODEL
RECON
TRX250TM 248598

I, THE UNDERSIGNED AUTHORIZED REPRESENTATIVE OF THE COMPANY, FIRM OR CORPORATION NAMED BELOW, HEREBY CERTIFY THAT THE NEW VEHICLE DESCRIBED ABOVE IS THE PROPERTY OF THE SAID COMPANY, FIRM OR CORPORATION AND IS TRANSFERRED ON THE ABOVE DATE AND UNDER THE INVOICE NUMBER INDICATED TO THE FOLLOWING DISTRIBUTOR OR DEALER.

NAME OF DISTRIBUTOR, DEALER, ETC.
VELOCITY POWERSPORTS, LLC
VELOCITY POWERSPORTS
151 GATEWAY DR
LADSON, SC 29456

THIS VEHICLE WAS NOT MANUFACTURED FOR USE ON PUBLIC STREETS, ROADS, OR HIGHWAYS.

IT IS FURTHER CERTIFIED THAT THIS WAS THE FIRST TRANSFER OF SUCH NEW VEHICLE IN ORDINARY TRADE AND COMMERCE.

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

American Honda Motor Co., Inc.

BY: _____
(SIGNATURE OF AUTHORIZED REPRESENTATIVE)

Customer Service Delivery Director

VICE PRESIDENT

048276717

Torrance, California
CITY - STATE

FORM 1434 (10-02)

6097-0303-2210 RR DONNELLEY

# CERTIFICATE OF ORIGIN FOR A VEHICLE

YAMAHA

## YAMAHA MOTOR CORPORATION, U.S.A.

DATE
08/14/2018

INVOICE NO.
91461259

VEHICLE IDENTIFICATION NO.
[redacted]

YEAR
2019

MAKE
YAMAHA 449 CC

BODY TYPE
4-WHEEL OFF ROAD VEHICLE

SHIPPING WEIGHT
521.000 LBS

| H.P. (S.A.E.) | G.V.W.R. | NO CYLS. | SERIES OR MODEL | ENGINE ID. NO. |
|---|---|---|---|---|
| 40.2 | | 1 | YFZ45YSSKW | [redacted] |

**NOTICE: THIS VEHICLE WAS NOT MANUFACTURED FOR USE ON PUBLIC STREETS, ROADS OR HIGHWAYS. SUCH USE IS PROHIBITED BY LAW.**

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle/boat or motor described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

PID: [redacted]

010010
AIKEN MOTORCYCLE SALES & SERV, INC.
2129 WHISKEY RD
AIKEN SC 29803-6165

It is further certified that this was the first transfer of such new vehicle in ordinary trade and commerce.

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

Customer Service Delivery Director

YAMAHA MOTOR CORPORATION, U.S.A.

BY: Exec. Vice President, Secretary/Treasurer
(SIGNATURE OF AUTHORIZED REPRESENTATIVE) (AGENT)

YA 5604540

Cypress, California 90630
CITY - STATE

Y10512 REV. 8/2016

# CERTIFICATE OF ORIGIN FOR A VEHICLE

DATE: 2018/07/13

BRP MEXICO S.A. DE C.V.

INVOICE NO.: 8013557389

VEHICLE IDENTIFICATION NO.: [redacted]

YEAR: 2019

MAKE: CAN-AM

BODY TYPE: 4-WHEEL OFF-ROAD VEHICLE

SHIPPING WEIGHT: 801 LB

H.P. (S.A.E.): 91.2 HP

G.V.W.R.:

NO. CYLS.: 2

SERIES OR MODEL: 0005VKC00

ATV RENEGADE XXC 1000REFI TB

ENGINE NUMBER: [redacted]

ENGINE DISP.: 976.00 CC

**Notice:** **THIS VEHICLE WAS NOT MANUFACTURED FOR USE ON PUBLIC STREETS, ROADS OR HIGHWAYS. SUCH USE IS PROHIBITED BY LAW.**

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

VELOCITY POWERSPORTS, LLC
VELOCITY POWERSPORTS, LLC
151 GATEWAY DRIVE
LADSON SC 29456-3552
USA

It is further certified that this was the first transfer of such new vehicle in ordinary trade and commerce.

**THIS VEHICLE IS INTENDED FOR REGISTRATION IN THE U.S.A. ONLY.**

~~BRP US Inc.~~

BY: _____

(SIGNATURE OF AUTHORIZED REPRESENTATIVE) (AGENT)
Chief Financial Officer

0427994

~~STURTEVANT, WI, US~~
CITY/STATE

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

Customer Service Delivery Director

# CERTIFICATE OF ORIGIN FOR A VEHICLE

Kawasaki

DUPLICATE

DATE
07/10/2018

INVOICE NO.
53W21

VEHICLE IDENTIFICATION NO.
[redacted]

YEAR
2019

MAKE
KAWASAKI

BODY TYPE
UTILITY

SHIPPING WEIGHT
1912 LBS.

H.P. (J.I.S.)
47.6

G.V.W.R.

NO. CYLS.
3

SERIES OR MODEL
KAF820BKF

H.P. (S.A.E.)
46.9

ENGINE NO. [redacted]

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

Customer Service Delivery Director

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

RECREATIONAL VEHICLES, INC.
FOOTHILLS MOTORSPORTS KAWASAKI
104 HALTER DR
PIEDMONT SC 29673-7773

10127

It is further certified that this was the first transfer of such new vehicle in ordinary trade and commerce.

THIS VEHICLE WAS NOT MANUFACTURED FOR USE ON PUBLIC STREETS, ROADS OR HIGHWAYS.

KAWASAKI MOTORS CORP., U.S.A.

BY: Bill Jaffe

SENIOR VICE PRESIDENT
SALES OPERATIONS

(SIGNATURE OF AUTHORIZED REPRESENTATIVE) (AGENT)

26972 BURBANK
FOOTHILL RANCH, CALIFORNIA 92610-2506

CITY-STATE

KM 4723376

ROA 788

# CERTIFICATE OF ORIGIN FOR A VEHICLE

POLARIS INDUSTRIES INC

DATE
06/14/18

INVOICE NO.
497143

VEHICLE IDENTIFICATION NO.
[redacted]

MODEL YEAR
2019

MAKE
POLARIS

BODY TYPE
RGR-19,CREW,1000XP,PS,NSTAR

LENGTH
"

SHIPPING WEIGHT
2394

H.P.(S.A.E.)

G.V.W.R.

NO.CYLS.
2

SERIES OR MODEL
R19RSU99AS

ENGINE SIZE
999 cc

ENGINE SERIAL NO.
[redacted]

ENGINE MODEL
1205641

THIS OFF-ROAD VEHICLE IS NOT INTENDED FOR, AND MAY NOT BE REGISTERED FOR, ON-ROAD USE.

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

AMERICAN BIKER OF CHARLESTON, L.L.C.
dba AMERICAN BIKER
679 TREELAND DR
LADSON SC 29456

It is further certified that this was the first transfer of such new vehicle in ordinary trade and commerce.

POLARIS INDUSTRIES INC.

BY: _____ EVP of Finance/CFO
(SIGNATURE OF AUTHORIZED REPRESENTATIVE) (AGENT)

MEDINA, MINNESOTA 55340 USA
CITY-STATE

PI005989215

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

Customer Service Delivery Director

AMERICAN BIKER OF CHARLESTON, L.L.C.
dba AMERICAN BIKER
679 TREELAND DR
LADSON SC 29456

# MANUFACTURER'S CERTIFICATE OF ORIGIN

## American Honda Motor Co. Inc.

DATE
02/19/2018

INVOICE NO.
2478953 106191

VEHICLE IDENTIFICATION NO. [redacted]

ENGINE NO. [redacted]

MAKE: HONDA
MODEL YEAR: 2017

BODY TYPE: 4 WHEEL A.T.V.
SHIPPING WEIGHT: 621.0
ENG.DISP

H.P.(S.A.E): 28.7
WHEELS: 4
NO.CYLS.: 1
BRAKE

MAX.SPEED

SERIES OR MODEL
FOREMAN 4X4 ES EPS
TRX500FE2 245438

I, THE UNDERSIGNED AUTHORIZED REPRESENTATIVE OF THE COMPANY, FIRM OR CORPORATION NAMED BELOW, HEREBY CERTIFY THAT THE NEW VEHICLE DESCRIBED ABOVE IS THE PROPERTY OF THE SAID COMPANY, FIRM OR CORPORATION AND IS TRANSFERRED ON THE ABOVE DATE AND UNDER THE INVOICE NUMBER INDICATED TO THE FOLLOWING DISTRIBUTOR OR DEALER.

NAME OF DISTRIBUTOR, DEALER, ETC.
MILLER'S KAWASAKI, INC.
GENERATION 3 POWERSPORTS
3311 W. PALMETTO ST.
FLORENCE, SC 29501-5941

THIS VEHICLE WAS NOT MANUFACTURED FOR USE ON PUBLIC STREETS, ROADS, OR HIGHWAYS.

IT IS FURTHER CERTIFIED THAT THIS WAS THE FIRST TRANSFER OF SUCH NEW VEHICLE IN ORDINARY TRADE AND COMMERCE.

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

Customer Service Delivery Director

American Honda Motor Co., Inc.

BY: _____
(SIGNATURE OF AUTHORIZED REPRESENTATIVE) VICE PRESIDENT

047532747

Torrance, California
CITY - STATE

FORM 1454 (10-02)

# MANUFACTURER'S CERTIFICATE OF ORIGIN

## American Honda Motor Co. Inc.

DATE
09/27/2018

INVOICE NO.
7029849 106114

VEHICLE IDENTIFICATION NO.
[redacted]

ENGINE NO.
[redacted]

MAKE
HONDA

MODEL YEAR
2019

BODY TYPE
MULTIPUR UTILITY VEH

SHIPPING WEIGHT
1382.3

ENG.DISP

MAX.SPEED

H.P.(S.A.E)
36.1

WHEELS
4

NO.CYLS.
1

BRAKE

R/WHL 22.6

SERIES OR MODEL
PIONEER 700-4 DELUXE
SXS700M4D 250143

I, THE UNDERSIGNED AUTHORIZED REPRESENTATIVE OF THE COMPANY, FIRM OR CORPORATION NAMED BELOW, HEREBY CERTIFY THAT THE NEW VEHICLE DESCRIBED ABOVE IS THE PROPERTY OF THE SAID COMPANY, FIRM OR CORPORATION AND IS TRANSFERRED ON THE ABOVE DATE AND UNDER THE INVOICE NUMBER INDICATED TO THE FOLLOWING DISTRIBUTOR OR DEALER.

NAME OF DISTRIBUTOR, DEALER, ETC.
WERTMAN ENTERPRISES, INC.
CAROLINA HONDA
901 BUCKNER ROAD
COLUMBIA, SC 29203

THIS VEHICLE WAS NOT MANUFACTURED FOR USE ON PUBLIC STREETS, ROADS, OR HIGHWAYS.

IT IS FURTHER CERTIFIED THAT THIS WAS THE FIRST TRANSFER OF SUCH NEW VEHICLE IN ORDINARY TRADE AND COMMERCE.

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

American Honda Motor Co., Inc.

Customer Service Delivery Director

BY: _____
(SIGNATURE OF AUTHORIZED REPRESENTATIVE) VICE PRESIDENT

048537591

Torrance, California
CITY - STATE

FORM 1454 (10-02)

6097-0303-2210 RR DONNELLEY

CAPITOL KAWASAKI, INC.
DBA COLUMBIA POWERSPORTS CENTER
3750 FERNANDINA RD
COLUMBIA SC 29210-3809

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

Customer Service Delivery Director

TEAR HERE

# CERTIFICATE OF ORIGIN FOR A VEHICLE

**Kawasaki**

DATE
06/21/2018

INVOICE NO.
53L6B

VEHICLE IDENTIFICATION NO. [redacted]

YEAR
2019

MAKE
KAWASAKI

BODY TYPE
UTILITY

SHIPPING WEIGHT
1587 LBS.

H.P. (J.I.S.)
20.0

G.V.W.R.

NO. CYLS.
2

SERIES OR MODEL
KAF620SKF

H.P. (S.A.E.)
19.7

ENGINE NO. : [redacted]

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle described above is the property of the said company, firm or corporation and is transferred on the above data and under the Invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

CAPITOL KAWASAKI, INC.
DBA COLUMBIA POWERSPORTS CENTER
3750 FERNANDINA RD
COLUMBIA SC 29210-3809

0387

It is further certified that this was the first transfer of such new vehicle in ordinary trade and commerce.

THIS VEHICLE WAS NOT MANUFACTURED FOR USE ON PUBLIC STREETS, ROADS OR HIGHWAYS.

KAWASAKI MOTORS CORP., U.S.A.

BY: [signature] SENIOR VICE PRESIDENT SALES OPERATIONS

(SIGNATURE OF AUTHORIZED REPRESENTATIVE) (AGENT)

26972 BURBANK
FOOTHILL RANCH, CALIFORNIA 92610-2506
CITY-STATE

KM 4712875

TEAR HERE

# CERTIFICATE OF ORIGIN FOR A VEHICLE

**Kawasaki**

DATE
06/25/2018

INVOICE NO.
53MYW

VEHICLE IDENTIFICATION NO.
[redacted]

YEAR
2019

MAKE
KAWASAKI

BODY TYPE
UTILITY

SHIPPING WEIGHT
1083 LBS.

H.P. (J.I.S.)
13.5

G.V.W.R.

NO. CYLS.
1

SERIES OR MODEL
KAF400KKF

H.P. (S.A.E.)
13.3

ENGINE NO. : [redacted]

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

INKIDAR ENTERPRISES SC, INC.
DBA PALMETTO CYCLE CENTER
125 SIMUEL RD
SPARTANBURG SC 29303-2085

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.
1828
Customer Service Delivery Director

It is further certified that this was the first transfer of such new vehicle in ordinary trade and commerce.

THIS VEHICLE WAS NOT MANUFACTURED FOR USE ON PUBLIC STREETS, ROADS OR HIGHWAYS.

KAWASAKI MOTORS CORP., U.S.A.

BY: Bill Taylor
SENIOR VICE PRESIDENT
SALES OPERATIONS
(SIGNATURE OF AUTHORIZED REPRESENTATIVE) (AGENT)

26972 BURBANK
FOOTHILL RANCH, CALIFORNIA 92610-2506
CITY-STATE

KM 4715418

STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

| | | |
|---|---|---|
| Jack's Custom Cycles, Inc.,<br>d/b/a Jack's Motor Sports<br><br>Petitioner,<br>-vs-<br><br>South Carolina Department of Revenue,<br><br>Respondent. | ) | **AFFIDAVIT OF AUTHENTICITY** |

I, **Clarissa DuBard**, the undersigned, hereby certify: that I am a custodian of records for the South Carolina Department of Motor Vehicles; that the attached copy of the records are a true and exact copy of the official records maintained by the South Carolina Department of Motor Vehicles; that these records contain matters observed or recorded pursuant to a duty imposed by law; that these records are kept in the course of the regularly conducted activity of South Carolina Department of Motor Vehicles; that these records constitute written records that it is the regular practice of the South Carolina Department of Motor Vehicles to prepare and maintain; and that these records reflect documentation similar to that which is routinely maintained by South Carolina Department of Motor Vehicles on all persons.

Further, S.C. Code §56-3-2450 states:

> The Department of Motor Vehicles and such officers and employees of the Department as the Department may designate may prepare and deliver upon request a certified copy of any record of the Department relating to the registration and licensing of any vehicle, and every such certified copy shall be admissible in any proceeding in any court in like manner as the original thereof.

Pursuant to S.C. Code §56-3-2450, it is my understanding the attached documents may be entered into evidence without testimony.

Date: 4-12-2019

CDuBard
Signature

Clarissa DuBard
Printed Name

STATE OF SOUTH CAROLINA

COUNTY OF RICHLAND

SWORN TO AND SUBSCRIBED BEFORE ME

this 12th day of April, 2019

Chandra Moore
NOTARY PUBLIC FOR SOUTH CAROLINA

My Commission Expires: 5/28/2024

SC DMV PACKAGE COVER SHEET

| | |
|---|---|
| Package Name: | 15 TTL APP-FRM 400 |
| Document Type: | TL1 |
| Date of Record: | 12/10/2013 |
| Driver License # / Dealer #: | 008305818 |
| Customer #: | 22494542 |
| Last Name / Dealer Name: | BRUCCOLI |
| Tag #: | |
| Title # / Ticket #: | 770320272260672 A |
| Type Code / Dealer Type: | |
| VIN: | [redacted] |
| Numeric Document Type: | 15 |

4307

# CERTIFICATE OF ORIGIN FOR A VEHICLE

POLARIS INDUSTRIES INC.

| | | | |
|---|---|---|---|
| DATE<br>03/23/13 | | | INVOICE NO.<br>806052 |
| VEHICLE IDENTIFICATION NO.<br>[redacted] | | MODEL YEAR<br>2013 | MAKE<br>POLARIS |
| BODY TYPE<br>RGR-13,RZR 4 XP,900,I RED | | LENGTH<br>" | SHIPPING WEIGHT<br>1400 |
| H.P.(S.A.E.) | G.V.W.R. | NO.CYLS.<br>2 | SERIES OR MODEL<br>R13XT87AA |
| ENGINE SIZE<br>875 cc | ENGINE SERIAL NO.<br>[redacted] | | ENGINE MODEL<br>1204573 |

THIS VEHICLE IS NOT INTENDED FOR, AND MAY NOT BE REGISTERED FOR ON-ROAD USE.

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

JACK'S CUSTOM CYCLES
1500 W MAIN STREET
LEXINGTON SC 29072

It is further certified that this was the first transfer of such new vehicle in ordinary trade and commerce.

POLARIS INDUSTRIES INC.

BY: BQ Moog — President/COO
(SIGNATURE OF AUTHORIZED REPRESENTATIVE) (AGENT)

PI004192779

MEDINA, MINNESOTA 55340 USA
CITY-STATE

JACK'S CUSTOM CYCLES
1500 W MAIN STREET
LEXINGTON SC 29072

# South Carolina Department of Motor Vehicles

## Application for Certificate of Title and Registration for Motor Vehicle or Manufactured Home/Mobile Home

Form 400
(Rev. 4/10)

No strikeovers, erasures, or correction fluid is acceptable on this form. For more information, visit our website at www.scdmvonline.com or call our Customer Call Center at (803) 896-5000.

**SECTION A** ☐ EXPEDITE *(additional $20.00 fee)* Check here to expedite this title.

Check the box next to the type of transaction you need. Please enclose the required documents and fees with your completed and signed application. For expedited services (within 3 business days) include an additional $20.00 fee. Make checks payable to: SC DMV. DO NOT SEND CASH.

☐ **NEW TITLE & REGISTRATION**
1) Manufacturer Certificate of Origin (MCO) or Title.
2) Paid Property Tax Receipt
3) $15.00 title fee and
4) Regular registration fee.
5) Sales Tax (5% of selling price or $300.00 max.)
6) Insurance Information

☐ **TITLE AND PLATE TRANSFER**
1) Manufacturer Certificate of Origin (MCO) or Title.
2) List Previous Tag # _____
3) Previous registration in owner's name.
4) $15.00 title
5) $10.00 transfer fee
6) Sales Tax (5% of selling price or $300.00 max.)
7) Insurance Information

☐ **TITLE FOR MOBILE OR MANUFACTURED HOME**
1) Manufacturer Certificate of Origin (MCO) or Title
2) Consumer Insulation Report required for $300.00 sales tax cap, if mobile home is energy efficient.
3) $15.00 title fee

☒ **TITLE ONLY**
1) Manufacturer Certificate of Origin (MCO) or Title.
2) $15.00 title fee
3) Sales Tax (5% of selling price or $300.00 max.)

☐ **DUPLICATE TITLE**
1) ___ Lost ___ Stolen or ___ Destroyed Title
2) $15.00 title fee.

☐ **LEASED VEHICLE**
1) Do not complete Section D. Complete Section E and all other applicable sections.

MAIL YOUR APPLICATION TO:
SC DMV
P.O. Box 1498 - 10311 Wilson Blvd.
Blythewood, SC 29016 - 0024

**SECTION B - VEHICLE INFORMATION** *Please print or type in black ink only.*

| VEHICLE IDENTIFICATION NUMBER | MAKE | YEAR MAKE | BODY STYLE | MODEL | EMPTY WEIGHT | GVW |
|---|---|---|---|---|---|---|
| [redacted] | Polaris | 2013 | Razor 4 | 900XP | 1400 | 2400 |

**SECTION C - ODOMETER MILEAGE** *(Miles not kilometers)*

FEDERAL AND STATE LAW REQUIRES THAT YOU STATE THE MILEAGE IN CONNECTION WITH THE TRANSFER OF OWNERSHIP. FAILURE TO COMPLETE OR PROVIDING A FALSE STATEMENT MAY RESULT IN FINES AND/OR IMPRISONMENT.

I STATE THAT THE ODOMETER NOW READS 17 (NO TENTHS) AND TO THE BEST OF MY KNOWLEDGE THAT IT REFLECTS THE ACTUAL MILEAGE OF THE VEHICLE DESCRIBED ABOVE UNLESS ONE OF THE FOLLOWING STATEMENTS IS CHECKED:

CAUTION

DO NOT CHECK ONE OF THE FOLLOWING UNLESS IT APPLIES.
☐ EXEMPT
☐ I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE THE ODOMETER READING REFLECTS THE AMOUNT OF MILEAGE IN EXCESS OF ITS MECHANICAL LIMITS.
☐ I CERTIFY THAT THE ODOMETER READING IS NOT THE ACTUAL MILEAGE. WARNING ODOMETER DISCREPANCY.

**SECTION D - OWNER INFORMATION** *Your complete legal name must be used on all title and registration documents.*

| NEW PRIMARY OWNER COMPLETE LEGAL NAME (LAST, FIRST, MIDDLE) | | SC CUSTOMER NO., DRIVER LICENSE NO., SOC. SEC., OR FEIN | | DATE OF BIRTH |
|---|---|---|---|---|
| Bruccoli Joseph | | [redacted] | | [redacted] |
| NEW CO-OWNER COMPLETE LEGAL NAME (LAST, FIRST, MIDDLE) | SHARED OWNERSHIP ☐ AND ☒ OR | SC | FEIN | |
| Bruccoli Angela | | | | |
| PRI[redacted] NO. IF APPLICABLE) | | CITY [redacted] | STATE / ZIP CODE | COUNTY: Lexington |
| MAILING ADDRESS (IF DIFFERENT FROM ABOVE) | | CITY | STATE | ZIP CODE / COUNTY |
| ADDRESS WHERE VEHICLE IS HOUSED (IF DIFFERENT FROM ABOVE) | | CITY | STATE: SC | ZIP CODE / COUNTY |
| DAYTIME TELEPHONE NUMBER | TEMPORARY ADDRESS (IF APPLICABLE) | | EXPIRATION OF TEMPORARY ADDRESS | |

**SECTION E - LEASING INFORMATION** *Complete only for a leased vehicle.*

| LEASING COMPANY NAME | PHONE NO. | CONTACT PERSON | CUSTOMER NO. |
|---|---|---|---|
| | | | |

| ADDRESS | CITY | STATE | ZIP CODE |
|---|---|---|---|
| | | | |

| NAME OF LESSEE (PERSON LEASING VEHICLE) | DRIVER LICENSE NO., SOC. SEC. NO., OR FEIN | DATE OF BIRTH |
|---|---|---|
| | | |

| LESSEE'S SC RESIDENCE STREET ADDRESS (APT. NO. IF APPLICABLE) | CITY | STATE: SC | ZIP CODE | COUNTY |
|---|---|---|---|---|
| | | | | |
| LESSEE'S MAILING ADDRESS (IF DIFFERENT FROM ABOVE) | CITY | STATE | ZIP CODE | COUNTY |
| | | | | |
| ADDRESS WHERE VEHICLE IS HOUSED (IF DIFFERENT FROM ABOVE) | CITY | STATE: SC | ZIP CODE | COUNTY |
| | | | | |

**SECTION F - LIEN INFORMATION** *If you are a lienholder, are you a SC ELT participant?* ☐ *YES* ☐ *NO*

| CUSTOMER NO., OR FEIN | LIENHOLDER NAME (FIRST LIEN) Write "None" if vehicle is paid in full. | DATE OF LIEN | CONTACT PERSON | TELEPHONE NUMBER |
|---|---|---|---|---|
| | | | | |

| MAILING ADDRESS | CITY | STATE | ZIP CODE |
|---|---|---|---|
| | | | |

| CUSTOMER NO., OR FEIN | LIENHOLDER NAME (SECOND LIEN) | DATE OF LIEN | CONTACT PERSON | TELEPHONE NUMBER |
|---|---|---|---|---|
| | | | | |

| MAILING ADDRESS | CITY | STATE | ZIP CODE |
|---|---|---|---|
| | | | |

ROA 798

< This section intentionally left blank >

**SECTION G - SALES TAX EXEMPTION** *Complete this section if you are entitled to a sales tax exemption and sign in the space provided verifying the exemption.*

VEHICLE PURCHASED FROM INDIVIDUALS AND TITLED IN SOUTH CAROLINA ARE SUBJECT TO SALES TAX UNLESS EXEMPT. THE TAX IS 5% OF THE SALES PRICE UP TO A MAXIMUM OF $300.00. (MOBILE HOMES ARE CALCULATED DIFFERENTLY)

[ ] THE VEHICLE WAS TRANSFERRED FROM: ○ MY PARENT ○ MY SPOUSE ○ MY CHILD ○ MY BROTHER/SISTER ○ MY GRANDPARENT ○ MY GRANDCHILD

[ ] THE VEHICLE WAS TRANSFERRED TO ME AS: ○ LEGAL HEIR ○ BENEFICIARY ○ DISTRIBUTEE

[ ] I AM NON-RESIDENT MILITARY PERSONNEL ☐ THE VEHICLE WAS A BONAFIDE GIFT SIGNATURE _____

**SECTION H - ADDITIONAL INFORMATION**

| DATE OF PURCHASE | DATE FIRST OPERATED IN S.C. | ENERGY EFFICIENT MANUFACTURED/MOBILE HOME? |
|---|---|---|
| 10-28-13 | | ☐ YES ☐ NO |
| **NEW OR USED?** | **PRIOR TITLE NUMBER** | **PRIOR TITLE STATE** |
| New | | |

THE VEHICLE DESCRIBED ON THIS APPLICATION IS: ☐ REBUILDABLE ☐ NON-REBUILDABLE

THE VEHICLE SUSTAINED THE FOLLOWING DAMAGE: ☐ COLLISION ☐ FIRE ☐ WATER ☐ STOLEN (RECOVERED) ☐ STOLEN (UNRECOVERED)

| AGENCY REFERENCE NUMBER | Calculate the Salvage Percentage: | |
|---|---|---|
| | SALVAGE% _____ | Predamaged Value _____ |
| | | Estimate for Repairs _____ |
| | | Percentage _____ |

**SECTION I - SELLER INFORMATION** *Applicant should initial verifying the sales price of the vehicle.*

| SELLER OR DEALER NAME | SC DEALER/WHOLESALER NUMBER | SC SALES TAX NUMBER | SALES PRICE | CUSTOMER INITIALS |
|---|---|---|---|---|
| Jacks Custom Cycles | 31775 | 032-364147 | | VB |
| **ADDRESS** | | **CITY** | **STATE** | **ZIP CODE** |
| 1500 W. Main St. | | Lexington | SC | 29072 |

**SECTION J - INSURANCE CERTIFICATION**

A VEHICLE MUST BE INSURED WITH LIABILITY INSURANCE COVERAGE WHEN IT IS REGISTERED AND IT MUST REMAIN INSURED WHILE REGISTERED, WHETHER OR NOT IT IS OPERATED, OR THE UNINSURED MOTORIST FEE MUST BE PAID. PENALTIES ARE SEVERE FOR VIOLATION OF THIS REQUIREMENT.

UNDER PENALTIES OF PERJURY, I (WE) DECLARE THAT THIS VEHICLE IS INSURED BY A LIABILITY INSURANCE POLICY ISSUED THROUGH AN INSURANCE COMPANY LICENSED TO DO BUSINESS IN SOUTH CAROLINA AND IT WILL REMAIN INSURED THROUGHOUT THE REGISTRATION PERIOD.

NAME OF INSURANCE COMPANY N/A

**SECTION K - DONATE LIFE SC**

YES, I WISH TO DONATE $5.00, MORE OR LESS, TO DONATE LIFE SC AMOUNT OF DONATION: $_____.00

**SECTION L - SIGNATURE OF OWNER**

UNDER PENALTIES OF PERJURY, I DECLARE THAT I AM THE OWNER OF THIS VEHICLE AND REQUEST THAT A SOUTH CAROLINA CERTIFICATE OF TITLE AND/OR REGISTRATION BE ISSUED. I FURTHER CERTIFY THAT THE INFORMATION ON THIS APPLICATION IS CORRECT TO THE BEST OF MY KNOWLEDGE. THE VEHICLE IS SUBJECT TO THE LIENS NAMED AND NO OTHERS. ALSO, IF REGISTERING A COMMERCIAL VEHICLE OVER 10,000 lbs., I CERTIFY THAT I AM FAMILIAR WITH THE FEDERAL MOTOR CARRIER SAFETY REGULATIONS AND/OR FEDERAL HAZARDOUS MATERIALS REGULATIONS.

Joseph Driscoll 10-28-13

SIGNATURE OF OWNER (S) - MUST BE SIGNED IN INK BY OWNER OR AUTHORIZED AGENT (ATTACH POWER OF ATTORNEY IF APPLICABLE) DATE

**DISCLOSURE STATEMENT**

56-3-240 (SOUTH CAROLINA CODE OF LAWS) - THE DEPARTMENT SHALL OBTAIN THE FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER WHEN A VEHICLE IS REGISTERED WITH A GROSS VEHICLE WEIGHT OF MORE THAN 26,000 POUNDS OR A BUS COMMON CARRIER. THE DRIVER PRIVACY PROTECTION ACT OF 1994 (DPPA), 18 USC SECTION 2721-2725 RESTRICT THE DISCLOSURE OF PERSONAL INFORMATION CONTAINED IN OUR RECORDS.

**PENALTY FEES**

FAILURE TO REGISTER WITHIN 45 DAYS OF THE DATE OF PURCHASE OR THE DATE OF OPERATION IN SOUTH CAROLINA WILL RESULT IN PENALTY FEES IN ADDITION TO REGULAR TITLE AND/OR REGISTRATION FEES. THE LATE PENALTY FEE SCHEDULE IS AS FOLLOWS:

46 - 60 DAYS LATE - $10.00 61 - 75 DAYS LATE - $25.00 76 - 135 DAYS LATE - $50.00 OVER 135 DAYS LATE - $75.00

**THIS SECTION FOR DMV USE ONLY**

CHECK APPROPRIATE BOX: ☐ BRAND ☐ NO BRAND

| | | | |
|---|---|---|---|
| RATED BY | LD | **TRANSACTION FEES** | |
| OFFICE/OFFICE NUMBER | 032 | EXPEDITED FEE | WEIGHT INCREASE |
| PLATE NUMBER | | LICENSE FEE | TRANSFER |
| EXPIRATION DATE | | UNINSURED FEE | TITLE 15.00 |
| PLATE CLASS | | USE OR SALES TAX | DONATE LIFE SC |
| SUSPENSE REASON | | PENALTY | TOTAL 15.00 |

ROA 799

S14EZ0122A

# STATE OF SOUTH CAROLINA
# CERTIFICATE OF TITLE
## OF A VEHICLE

| VEHICLE ID NUMBER | YEAR | MAKE | MODEL | NEW/USED |
|---|---|---|---|---|
| [redacted] | 2013 | POLS | R13XT8 | NEW |

| BODY STYLE | DATE ISSUED | ODOMETER | WEIGHT | TITLE NUMBER |
|---|---|---|---|---|
| ATV | 12-10-2013 | 17 | 1390 | 770320272260672A |

VEHICLE BRAND(S)
ACTUAL MILEAGE

FULL NAME OF OWNER(S)
BRUCCOLI, JOSEPH MATTHEW OR
BRUCCOLI, ANGELA MARIE
[redacted]

CUSTOMER NUMBER: 022494542

[redacted]

THE SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES HEREBY CERTIFIES THAT THE PERSON HEREIN IS REGISTERED BY THIS DEPARTMENT AS THE LAWFUL OWNER OF THE VEHICLE DESCRIBED SUBJECT TO THE LIENS, IF ANY, HEREIN SET FORTH.

KEVIN A. SHWEDO
EXECUTIVE DIRECTOR

NIKKI R. HALEY
GOVERNOR

KEEP IN A SAFE PLACE ANY ALTERATION OR ERASURE VOIDS THIS FORM 310

045144332

FOR VALUE RECEIVED I TRANSFER THE VEHICLE DESCRIBED ON THE FACE OF THIS CERTIFICATE TO

**DISTRIBUTION-DEALER ASSIGNMENT NUMBER 1**

NAME OF PURCHASER(S) Joseph Bruccoli [redacted]

ADDRESS

I certify to the best of my knowledge that the odometer reading is 17 No Tenths

DEALER Jacks Custom Cycles 21775 By Jack DeBruhl

NAME OF DEALERSHIP DEALER'S LICENSE NUMBER

State of SC

County of Lex.

Subscribed and sworn to before me this 28th day of OCT 2013

Notary Public

USE NOTARIZATION ONLY IF REQUIRED IN FILING JURISDICTION

**DISTRIBUTION-DEALER ASSIGNMENT NUMBER 2**

NAME OF PURCHASER(S)

ADDRESS

I certify to the best of my knowledge that the odometer reading is No Tenths

DEALER By

NAME OF DEALERSHIP DEALER'S LICENSE NUMBER

Subscribed and sworn to before me this

State of

County of

Notary Public

USE NOTARIZATION ONLY IF REQUIRED IN FILING JURISDICTION

**DISTRIBUTION-DEALER ASSIGNMENT NUMBER 3**

NAME OF PURCHASER(S)

ADDRESS

I certify to the best of my knowledge that the odometer reading is No Tenths

DEALER By

NAME OF DEALERSHIP DEALER'S LICENSE NUMBER

Subscribed and sworn to before me this

State of

County of

Notary Public

USE NOTARIZATION ONLY IF REQUIRED IN FILING JURISDICTION

**DISTRIBUTION-DEALER ASSIGNMENT NUMBER 4**

NAME OF PURCHASER(S)

ADDRESS

I certify to the best of my knowledge that the odometer reading is No Tenths

DEALER By

NAME OF DEALERSHIP DEALER'S LICENSE NUMBER

Subscribed and sworn to before me this

State of

County of

Notary Public

USE NOTARIZATION ONLY IF REQUIRED IN FILING JURISDICTION

**ODOMETER DISCLOSURE FOR RETAIL SALE**

Federal (and State) law requires that you state the odometer mileage in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked. Reading 17 No Tenths ☐ The mileage stated is in excess of its mechanical limits ☐ The odometer reading is not the actual mileage. WARNING ODOMETER DISCREPANCY

Signature(s) of Seller Jack DeBruhl Date of Statement OCT-28-13 Date of Sale 10-28-13

Printed Name(s) of Seller Jacks Custom Cycles 21775 Buyer's Initials

Signature(s) of Purchaser(s) Joseph Bruccoli Sworn to before me this 28th day OCT Year 2013

Printed Name(s) of Purchaser(s) JOSEPH BRUCCOLI

Company Name (If Applicable) State of SC

Address (If Applicable) County of Lex.

USE NOTARIZATION ONLY IF REQUIRED IN FILING JURISDICTION

**LIENHOLDER**

Name and address of lienholder whose security interest in the vehicle is perfected and to whom the certificate of title is to be delivered

X NO LIEN

# South Carolina Department of Motor Vehicles

## Application for Certificate of Title and Registration for Motor Vehicle or Manufactured Home/Mobile Home

Form 400 (Rev. 4/10)

No strikeovers, erasures, or correction fluid is acceptable on this form. For more information, visit our website at www.scdmvonline.com or call our Customer Call Center at (803) 896-5000.

**SECTION A** ☐ EXPEDITE *(additional $20.00 fee)* Check here to expedite this title.

Check the box next to the type of transaction you need. Please enclose the required documents and fees with your completed and signed application. For expedited services (within 3 business days) include an additional $20.00 fee. Make checks payable to: SC DMV. DO NOT SEND CASH.

| ☐ NEW TITLE & REGISTRATION | ☐ TITLE AND PLATE TRANSFER | ☐ TITLE FOR MOBILE OR MANUFACTURED HOME | ☑ TITLE ONLY | ☐ LEASED VEHICLE |
|---|---|---|---|---|
| 1) Manufacturer Certificate of Origin (MCO) or Title.<br>2) Paid Property Tax Receipt<br>3) $15.00 title fee and<br>4) Regular registration fee.<br>5) Sales Tax (5% of selling price or $300.00 max.)<br>6) Insurance Information | 1) Manufacturer Certificate of Origin (MCO) or Title.<br>2) List Previous Tag # _____<br>3) Previous registration in owner's name.<br>4) $15.00 title<br>5) $10.00 transfer fee<br>6) Sales Tax (5% of selling price or $300.00 max.)<br>7) Insurance Information | 1) Manufacturer Certificate of Origin (MCO) or Title.<br>2) Consumer Insulation Report required for $300.00 sales tax cap, if mobile home is energy efficient.<br>3) $15.00 title fee | 1) Manufacturer Certificate of Origin (MCO) or Title.<br>2) $15.00 title fee<br>3) Sales Tax (5% of selling price or $300.00 max.)<br>☐ DUPLICATE TITLE<br>1) ___ Lost ___ Stolen or ___ Destroyed Title<br>2) $15.00 title fee. | 1) Do not complete Section D. Complete Section E and all other applicable sections.<br>MAIL YOUR APPLICATION TO: SC DMV P.O. Box 1498 - 10311 Wilson Blvd. Blythewood, SC 29016 - 0024 |

**SECTION B - VEHICLE INFORMATION** *Please print or type in black ink only.*

| VEHICLE IDENTIFICATION NUMBER | MAKE | YEAR MAKE | BODY STYLE | MODEL | EMPTY WEIGHT | GVW |
|---|---|---|---|---|---|---|
| [redacted] | Down2Earth | 2013 | Trailer | Utility | 1250 | 2990 |

**SECTION C - ODOMETER MILEAGE** *(Miles not kilometers)*

FEDERAL AND STATE LAW REQUIRES THAT YOU STATE THE MILEAGE IN CONNECTION WITH THE TRANSFER OF OWNERSHIP. FAILURE TO COMPLETE OR PROVIDING A FALSE STATEMENT MAY RESULT IN FINES AND/OR IMPRISONMENT

I STATE THAT THE ODOMETER NOW READS N/A (NO TENTHS) AND TO THE BEST OF MY KNOWLEDGE THAT IT REFLECTS THE ACTUAL MILEAGE OF THE VEHICLE DESCRIBED ABOVE UNLESS ONE OF THE FOLLOWING STATEMENTS IS CHECKED:

CAUTION

DO NOT CHECK ONE OF THE FOLLOWING UNLESS IT APPLIES.

☐ EXEMPT

☐ I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE THE ODOMETER READING REFLECTS THE AMOUNT OF MILEAGE IN EXCESS OF ITS MECHANICAL LIMITS.

☐ I CERTIFY THAT THE ODOMETER READING IS NOT THE ACTUAL MILEAGE. WARNING ODOMETER DISCREPANCY.

**SECTION D - OWNER INFORMATION** *Your complete legal name must be used on all title and registration documents.*

| NEW PRIMARY OWNER COMPLETE LEGAL NAME (LAST, FIRST, MIDDLE) | | SC CUSTOMER NO., DRIVER LICENSE NO., SOC. SEC. OR FEIN | |
|---|---|---|---|
| Bruccoli Joseph | | [redacted] | [redacted] |
| NEW CO-OWNER COMPLETE LEGAL NAME (LAST, FIRST, MIDDLE) | SHARED OWNERSHIP ☐ AND ☒ OR | R FEIN | |
| Bruccoli Angela | | | |
| PRIMA[redacted] D. IF APPLICABLE) | | [redacted] | COUNTY Lex. |
| MAILING ADDRESS (IF DIFFERENT FROM ABOVE) | CITY | STATE | ZIP CODE | COUNTY |
| | | | | |
| ADDRESS WHERE VEHICLE IS HOUSED (IF DIFFERENT FROM ABOVE) | CITY | STATE SC | ZIP CODE | COUNTY |
| | | | | |
| DAYTIME TELEPHONE NUMBER | TEMPORARY ADDRESS (IF APPLICABLE) | EXPIRATION OF TEMPORARY ADDRESS | | |
| [redacted] | | | | |

**SECTION E - LEASING INFORMATION** *Complete only for a leased vehicle.*

| LEASING COMPANY NAME | PHONE NO. | CONTACT PERSON | CUSTOMER NO. |
|---|---|---|---|
| | | | |
| ADDRESS | CITY | STATE | ZIP CODE |
| | | | |
| NAME OF LESSEE (PERSON LEASING VEHICLE) | DRIVER LICENSE NO., SOC. SEC. NO., OR FEIN | DATE OF BIRTH | |
| | | | |
| LESSEE'S SC RESIDENCE STREET ADDRESS (APT. NO. IF APPLICABLE) | CITY | STATE SC | ZIP CODE | COUNTY |
| | | | | |
| LESSEE'S MAILING ADDRESS (IF DIFFERENT FROM ABOVE) | CITY | STATE | ZIP CODE | COUNTY |
| | | | | |
| ADDRESS WHERE VEHICLE IS HOUSED (IF DIFFERENT FROM ABOVE) | CITY | STATE SC | ZIP CODE | COUNTY |
| | | | | |

**SECTION F - LIEN INFORMATION** *If you are a lienholder, are you a SC ELT participant?* ☐ YES ☐ NO

| CUSTOMER NO., OR FEIN | LIENHOLDER NAME (FIRST LIEN) Write "None" if vehicle is paid in full. | DATE OF LIEN | CONTACT PERSON | TELEPHONE NUMBER |
|---|---|---|---|---|
| | | | | |
| MAILING ADDRESS | | CITY | STATE | ZIP CODE |
| | | | | |
| CUSTOMER NO., OR FEIN | LIENHOLDER NAME (SECOND LIEN) | DATE OF LIEN | CONTACT PERSON | TELEPHONE NUMBER |
| | | | | |
| MAILING ADDRESS | | CITY | STATE | ZIP CODE |
| | | | | |

ROA 802

< This section intentionally left blank >

**SECTION G - SALES TAX EXEMPTION** *Complete this section if you are entitled to a sales tax exemption and sign in the space provided verifying the exemption.*

VEHICLE PURCHASED FROM INDIVIDUALS AND TITLED IN SOUTH CAROLINA ARE SUBJECT TO SALES TAX UNLESS EXEMPT. THE TAX IS 5% OF THE SALES PRICE UP TO A MAXIMUM OF $300.00 (MOBILE HOMES ARE CALCULATED DIFFERENTLY.)

☐ THE VEHICLE WAS TRANSFERRED FROM: ○ MY PARENT ○ MY SPOUSE ○ MY CHILD ○ MY BROTHER/SISTER ○ MY GRANDPARENT ○ MY GRANDCHILD

☐ THE VEHICLE WAS TRANSFERRED TO ME AS: ○ LEGAL HEIR ○ BENEFICIARY ○ DISTRIBUTEE

☐ I AM NON-RESIDENT MILITARY PERSONNEL ☐ THE VEHICLE WAS A BONAFIDE GIFT SIGNATURE _____

**SECTION H - ADDITIONAL INFORMATION**

| DATE OF PURCHASE | DATE FIRST OPERATED IN S.C. | ENERGY EFFICIENT MANUFACTURED/MOBILE HOME? |
|---|---|---|
| 10-28-13 | | ☐ YES ☐ NO |
| NEW OR USED? | PRIOR TITLE NUMBER | PRIOR TITLE STATE |
| New | | |

THE VEHICLE DESCRIBED ON THIS APPLICATION IS: ☐ REBUILDABLE ☐ NON-REBUILDABLE

THE VEHICLE SUSTAINED THE FOLLOWING DAMAGE ☐ COLLISION ☐ FIRE ☐ WATER ☐ STOLEN (RECOVERED) ☐ STOLEN (UNRECOVERED)

AGENCY REFERENCE NUMBER

Calculate the Salvage Percentage: Predamaged Value _____ SALVAGE% _____ Estimate for Repairs _____ Percentage _____

**SECTION I - SELLER INFORMATION** *Applicant should initial verifying the sales price of the vehicle.*

| SELLER OR DEALER NAME | SC DEALER/WHOLESALER NUMBER | SC SALES TAX NUMBER | SALES PRICE | CUSTOMER INITIALS |
|---|---|---|---|---|
| JACKS Custom Cycles | 31775 | 032-364147 | | JB |

| ADDRESS | CITY | STATE | ZIP CODE |
|---|---|---|---|
| 1500 W. Main St. | Lexington | SC | 29072 |

**SECTION J - INSURANCE CERTIFICATION**

A VEHICLE MUST BE INSURED WITH LIABILITY INSURANCE COVERAGE WHEN IT IS REGISTERED AND IT MUST REMAIN INSURED WHILE REGISTERED, WHETHER OR NOT IT IS OPERATED, OR THE UNINSURED MOTORIST FEE MUST BE PAID. PENALTIES ARE SEVERE FOR VIOLATION OF THIS REQUIREMENT.

UNDER PENALTIES OF PERJURY, I (WE) DECLARE THAT THIS VEHICLE IS INSURED BY A LIABILITY INSURANCE POLICY ISSUED THROUGH AN INSURANCE COMPANY LICENSED TO DO BUSINESS IN SOUTH CAROLINA AND IT WILL REMAIN INSURED THROUGHOUT THE REGISTRATION PERIOD.

NAME OF INSURANCE COMPANY N/A

**SECTION K - DONATE LIFE SC**

YES I WISH TO DONATE $5.00, MORE OR LESS, TO DONATE LIFE SC. AMOUNT OF DONATION: $_____.00

**SECTION L - SIGNATURE OF OWNER**

UNDER PENALTIES OF PERJURY, I DECLARE THAT I AM THE OWNER OF THIS VEHICLE AND REQUEST THAT A SOUTH CAROLINA CERTIFICATE OF TITLE AND/OR REGISTRATION BE ISSUED. I FURTHER CERTIFY THAT THE INFORMATION ON THIS APPLICATION IS CORRECT TO THE BEST OF MY KNOWLEDGE. THE VEHICLE IS SUBJECT TO THE LIENS NAMED AND NO OTHERS. ALSO, IF REGISTERING A COMMERCIAL VEHICLE OVER 10,000 lbs., I CERTIFY THAT I AM FAMILIAR WITH THE FEDERAL MOTOR CARRIER SAFETY REGULATIONS AND/OR FEDERAL HAZARDOUS MATERIALS REGULATIONS.

Joseph Bucalo 10/28/13

SIGNATURE OF OWNER(S) (MUST BE SIGNED IN INK BY OWNER OR AUTHORIZED AGENT (ATTACH POWER OF ATTORNEY IF APPLICABLE)) DATE

**DISCLOSURE STATEMENT**

56-3-240 (SOUTH CAROLINA CODE OF LAWS) - THE DEPARTMENT SHALL OBTAIN THE FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER WHEN A VEHICLE IS REGISTERED WITH A GROSS VEHICLE WEIGHT OF MORE THAN 26,000 POUNDS OR A BUS COMMON CARRIER. THE DRIVER PRIVACY PROTECTION ACT OF 1994 (DPPA), 18 USC SECTION 2721-2725 RESTRICT THE DISCLOSURE OF PERSONAL INFORMATION CONTAINED IN OUR RECORDS.

**PENALTY FEES**

FAILURE TO REGISTER WITHIN 45 DAYS OF THE DATE OF PURCHASE OR THE DATE OF OPERATION IN SOUTH CAROLINA WILL RESULT IN PENALTY FEES IN ADDITION TO REGULAR TITLE AND/OR REGISTRATION FEES. THE LATE PENALTY FEE SCHEDULE IS AS FOLLOWS:

46 - 60 DAYS LATE - $10.00 61 - 75 DAYS LATE - $25.00 76 - 135 DAYS LATE - $50.00 OVER 135 DAYS LATE - $75.00

**THIS SECTION FOR DMV USE ONLY**

CHECK APPROPRIATE BOX: ☐ BRAND ☐ NO BRAND

| | | | |
|---|---|---|---|
| RATED AT | | TRANSACTION FEES | |
| OFFICE/OFFICE NUMBER | 032 | EXPEDITED FEE | WEIGHT INCREASE |
| PLATE NUMBER | | LICENSE FEE | TRANSFER |
| EXPIRATION DATE | | UNINSURED FEE | TITLE 15.00 |
| PLATE CLASS | | USE OR SALES TAX | DONATE LIFE SC |
| SUSPENSE REASON | | PENALTY | TOTAL |

ROA 803

# CERTIFICATE OF ORIGIN FOR A VEHICLE

DOWN 2 EARTH TRAILERS

DATE
JULY 18, 2013

INVOICE NO.
40752

VEHICLE IDENTIFICATION NO.
[redacted]

YEAR
2013

MAKE
DOWN TO EARTH

BODY TYPE
UTILITY

SHIPPING WEIGHT
1250 LBS

H.P. (S.A.E.)

G.V.W.R.
2990 LBS

NO. CYLS.

SERIES OR MODEL
DTE7612G29

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

JACKS CUSTOM CYCLES, INC.
1500 WEST MAIN STREET
LEXINGTON, SC 29072

It is further certified that this was the first transfer of such new vehicle in ordinary trade and commerce.

DOWN TO EARTH CONSTRUCTION
& EQUIPMENT SALES, INC.

BY Mary Scott
(SIGNATURE OF AUTHORIZED REPRESENTATIVE) (AGENT)

0045729

1605 E. PARKER STREET
BAXLEY, GA 31513
CITY-STATE

RCA-804

Joseph or Angela Bruccoli

[redacted]

Jacks Custom Cycles 3775 Jack DeBuhl

28 OCT 2013

SC Lex

N/A

Jack DeBuhl

S.C.C. 3775

28 OCT 2013

X N/A

Issue 7 — Special Edition 2017 — June 2017

# SCDMV Dealer Connection

## Updates from SCDMV to You

## New Sales Tax Rules

*There have been some changes regarding the new tax rules that were previously communicated and discussed during SCDMV's conference call sessions. The following outlines the new procedures and changes.*

Effective July 1, 2017, an Infrastructure Maintenance Fee (IMF) will be imposed on all **newly acquired AND registered** vehicles in SC at a rate of 5% of the sales price up to $500. If the dealer holds a SC retail license or offers to license and register the vehicle, the dealer must collect the fee and **remit to SCDMV**.

This means that for every vehicle purchased from a dealership, the fee must be collected **AND submitted with the title work to SCDMV**. For instance, a vehicle sold for $10,000 or more would impose the $500 IMF, $15 title fee, $24 plate fee (for base plates), for a total of $539 to be submitted to SCDMV. Previously, sales taxes were reported to SCDOR. The IMF and sales taxes will be reported to SCDMV. Financial institutions registering vehicles for their customers should also report the IMF to SCDMV along with title and registration fees. The sales price (minus trade values) must be indicated on the Form 400 for any sale less than $10,000.

**ALL IMF/SALES TAXES WILL BE REPORTED TO SCDMV ALONG WITH THE REGISTRATION AND/OR TITLE TRANSACTION. (This is a change from what was previously communicated).**

Dealerships participating in the EVR program will be billed the IMF along with the plate fee, title fee, and EVR fee, via the EVR system.

On the sale of vehicles that will be registered in another jurisdiction, the SALES TAXES will be collected and reported to SCDMV via a form that will be prescribed by the Department. This form must be submitted within 45 days of the date of sale to the Department by mail. EVR dealers may include the form along with bundle reports. (This form is still under development and will be distributed prior to the 45-day deadline for July 1 sales).

Reciprocity with other jurisdictions and the same sales tax exemptions will apply to both the IMF and sales taxes. Use the same reciprocity rules that were previously applied to sales taxes. **At no time will a customer pay both IMF and sales taxes.**

The IMF fees and maximum tax increase will be applied to all transactions **sold** on July 1st or later. Vehicles sold prior to July 1st will remain at the $300 cap and sales taxes for those transactions will be submitted to SCDOR as they are now.

The title application (Form 400) will be updated to indicate these fees. Please continue to use the existing title applications until the new ones are distributed.

In Summary:

- The maximum tax rate for motor vehicles have increased to $500 from $300 effective July 1, 2017.
- The taxes, i.e. infrastructure maintenance fee (IMF) and sales taxes will be reported to SCDMV with title only and registration and title transactions.
- The same exemptions apply as were with sales taxes.
- The same reciprocity rules apply as were with sales taxes.
- Non-resident sales require the IMF to be submitted to SCDMV using the same guidelines as were with sales taxes.

Continue to email any questions regarding these changes to **cartaxes@scdmv.net**.

## New Procedures

### *Indicating Sales Price*

With the reporting of the IMF and sales taxes to SCDMV effective July 1, the sales price of vehicles MUST be indicated on the title application in Section I minus trade-in. Previously, SCDMV indicated the sales price can be blank if the price is $10,000 or over. However, the exact sales price, trade-in value, and tax credit (if applicable) must be indicated. Please see the illustration in this edition of an example to use until the new version of the Form 400 is published.

## State-Wide Titling Classes

**Please see our website for a list of titling classes once a month throughout the state.**

To Schedule:

**Call (803) 896-4870**

Email: **tcmscheduling@scdmv.net**

Let us know immediately of any cancellations because there is often a wait list of individuals wishing to attend.

*The June 21st class has been rescheduled to July 19th in Blythewood. Please call to reschedule or cancel if you were registered for the June 21st session.*

Contact SCDMV — www.scdmvonline.com
Dealer Licensing — (803) 896-2611
Customer Assistance — (803) 896-5000
EVR Dealerships — (803) 896-0566, Option 8

10311 Wilson Boulevard—Post Office Box 1498
Blythewood, SC 29016
Please do not mail paperwork to your local branch office.

ROA 806

# Q&A Tax Conference Calls

SCDMV held conference calls with over 200 registered dealers the week of June 12th. The following are the questions and responses from those sessions (with the updated information). Additional conference calls will be held the week of June 26th (see right).

## SCDMV Process

1. What about wholesale deals? Currently we do not charge taxes or register these. So neither tax nor IMF would apply?
   The law change has no effect on existing wholesale deal processes. No IMF or sales taxes.

2. What about courtesy deliveries? We do usually register/tag/title these vehicles for the drivers, but we are not the seller. Would IMF apply to these lease deliveries?
   Yes, IMF will apply anytime a vehicle is registered in South Carolina unless there is an exemption.

3. Can we get a preview of the new Form 400 so that we can try to get some programming set up to accommodate the sales price?
   When the form is available, SCDMV will send out a copy. The design is not complete. DMV will provide time to implement the new form.

4. Are dealers charging 5% sales tax for vehicles under $10,000 and 5% IMF Fee, capped at $500.00, for vehicles over $10,000? Are we understanding this correctly?
   The sales tax and IMF are both 5% of the purchase price up to $500 and are both paid at SCDMV at the time the vehicle is registered and/or titled. Customers will not pay both sales taxes and IMF.

5. If the vehicle is title only are we only charging 5% sales tax whether it is over or under $10,000.00?
   Yes, if the vehicle is title only, 5% sales tax up to $500 is due to the Department of Motor Vehicles.

6. Isn't the IMF and the sales tax calculated the same? 5% Capped at now $500.00 instead of $300.00?
   Yes

7. As a North Carolina Dealer do we pay the sales tax and IMF fees at the time of registration to SCDMV when we are processing our title work or do they get submitted via form prescribed by the department within 45 days of sale?
   The IMF fees and sales taxes are due to SCDMV at the time of registration.

8. Currently, we title a vehicle tax free using our sales tax account number(s). We collect up $300 sales tax from our customer, and remit on sales tax returns. Is the IMF going to be handled the same way?
   Dealers will still collect the tax from the customer; and the taxes will be submitted along with the title transaction to SCDMV.

9. We have preordered 4 vehicles for a company and already gave them a price quote on what the purchase is going to cost. How will this work with the sale tax going up? Will we have to just contact customer and tell them it is now going to be an extra 200.00 per vehicle due to sale tax changing?
   If the purchase date is July 1 or later, the sales taxes/IMF will be 5% up to $500.

10. Who will we make our payments to?
    IMF and sales taxes are paid to SCDMV at the time of the DMV transaction.

11. Can we use a credit card for payment?
    SCDMV will accept credit card payments in the branch offices. However, when sending funds to headquarters, a check or money order must be submitted.

## Car Tax Conference Calls

SCDMV will be conducting additional conference calls to discuss the Sales Tax changes the week of June 26th. During these calls, SCDMV will answer any questions dealers may have on the changes that will take effect on July 1. Please email questions to cartaxes@scdmv.net. Use the same email to register for the conference call at one of the sessions listed below.

Registration confirmation will be sent beginning Monday, June 26th.

***The conference login number will be emailed to the registrant's address shortly before the call time.***

**Wednesday, June 28th**
1. 10:00 a.m. – 11:00 a.m.
2. 1:00 p.m. – 2:00 p.m.
3. 3:00 p.m. – 4:00 p.m.

**Thursday, June 29th**
1. 10:00 a.m. – 11:00 a.m.
2. 1:00 p.m. – 2:00 p.m.
3. 3:00 p.m. – 4:00 p.m.

## Vehicles Initially Registered Out of State

Also included in the Infrastructure and Economic Development and Reform Act, is the provision that the infrastructure maintenance fee is imposed when a vehicle required to be registered in South Carolina that was first registered in another state by the owner is subsequently registered for the first time in South Carolina by the same owner. The IMF for this provision is $250.

For example, if a person living in Georgia purchased a motor vehicle and first registered it with in Georgia, then that person would owe the $250 Infrastructure Maintenance Fee when that person moves to South Carolina and registered the vehicle with SCDMV.

The $250 fee for a vehicle registered out-of-state and later registered in South Carolina does not apply if the owner of the item is serving on active duty in the armed forces of the United States. The $250 fee also does not apply to a spouse or dependent of a person serving on active duty

Competent, Committed and Courteous

12. How does a dealer handle a customer who paid cash and wants to go to DMV himself to register his vehicle? Is that sales tax collected here and when they get to DMV, its put on our bill? Or do we not collect it at all, and the customer pays on the counter out of their own pocket when they get there.
Dealers should collect the taxes to be reported, as with any other sale. The customer will pay the dealer the cash price of the vehicle plus taxes. The dealer invoice will indicate taxes were paid. The taxes should then be reported to SCDMV.

13. If you sold a car for 12000 with a trade-in of 7000, would you pay IMF on the difference of 5000 (or $250) or would you have to pay in 500 IMF since the initial price of the sold car is > 10000?
The IMF will be $250 (5% of $5000).

14. If you sold a car for 15000 and traded in a car worth 15000, what would be the IMF?
The IMF will be $0 (5% of $0).

15. Since a new plate is not being issued when transferring a plate does the IMF apply?
A new plate is not issued, but, the vehicle IS registered with the transfer. IMF will apply.

16. Will there be a separate box on the new Form 400 that will need to be checked to indicate the IMF?
The form 400 is being updated to indicate that IMF or sales taxes will be due. There won't be a need to check a box.

17. We take new cars and tag and title them into our name, then they are used by various clients. After a certain amount of time those cars are then removed from the loaner program and now sold on the lot as used cars. So would we have to pay the fee on them when we tag them? And would the customer who now comes in a buys that same car as a used car have to pay the fee?
If the vehicle is registered, IMF will be due when they are tagged. When you sell them and subsequently register them for customers; IMF or sales taxewill be due on the sales price for the customers.

## Indicating Sales Price on the Form 400

The following are typed and handwritten examples of how the sales price, trade in and tax credit should be indicated on the Form 400 until the new forms are distributed. Note, indicate trade-in and/or tax credit only if applicable.

**SECTION I - SELLER INFORMATION** *Applicant should initial verifying the sales price of the vehicle.*

| SELLER OR DEALER NAME | SC DEALER/WHOLESALER NUMBER | SC SALES TAX NUMBER | SALES PRICE | CUSTOMER INITIALS |
|---|---|---|---|---|
| SCDMV Auto Sales | 00000 | 00-00000 | $20,000-$2,500 = $17,500 | Tax Credit = $250 |

| ADDRESS | CITY | STATE | ZIP CODE |
|---|---|---|---|
| 10311 Wilson Blvd. | Blythewood | SC | 29016 |

**SECTION I - SELLER INFORMATION** *Applicant should initial verifying the sales price of the vehicle.*

| SELLER OR DEALER NAME | SC DEALER/WHOLESALER NUMBER | SC SALES TAX NUMBER | SALES PRICE | CUSTOMER INITIALS |
|---|---|---|---|---|
| SCDMV Auto Sales | 00000 | 00-00000 | $20,000 | |

| ADDRESS | CITY | STATE | ZIP CODE |
|---|---|---|---|
| 10311 Wilson Blvd. | Blythewood | SC | 29016 |

**SECTION J - INSURANCE CERTIFICATION** Trade = $2,500 Credit = $250.

A VEHICLE MUST BE INSURED WITH LIABILITY INSURANCE COVERAGE WHEN IT IS REGISTERED AND IT MUST REMAIN INSURED WHILE REGISTERED, WHETHER OR NOT IT IS OPERATED. OR THE UNINSURED MOTORIST FEE MUST BE PAID. PENALTIES ARE SPECIFIED FOR VIOLATION OF THIS REQUIREMENT.

UNDER PENALTIES OF PERJURY, I (WE) DECLARE THAT THIS VEHICLE IS INSURED BY A LIABILITY INSURANCE POLICY ISSUED PURSUANT TO THE LAWS OF SOUTH CAROLINA BY AN INSURANCE COMPANY LICENSED TO DO BUSINESS IN

## Reporting the Tax

18. I currently fill out the form ST-455 every month to pay sales tax, it sounds like that will go away and I will pay it directly to the SCMDV when I title vehicles?
For vehicles titled or titled and registered, the IMF is paid at the time of the transaction to SCDMV. You will note the deduction on the ST-455 to send to the Department of Revenue. SCDOR will be communicating instructions regarding the changes.

19. How do we submit through SCDOR for sales and use tax and show wholesale and out of state exempt customers?
None of your SCDOR procedures will be changing. If you have to report sales and use tax for vehicles that are not titled or titled and registered, you follow SCDOR's established procedures.

20. Do we use the same ST-385 form for out of state purchases that we do now? Or is that only for a title only transaction to report to SCDOR?
The ST-385 should be kept on file regarding out of state purchases. SCDOR will be communicating instructions regarding the changes.

21. We close out each month and sales tax is calculated and paid for transactions in that month....How will this change with reporting to the DMV? Will this be a per transaction basis, as long as it is registered and forms are sent in within 45 days?
Yes. The IMF fee or sales taxes is reported at the time of registration at SCDMV.

22. Since we are submitting the $500 (IMF) to the SCDMV, how is that going to affect how we remit our sales tax to the state?

Nothing will change how you are remitting taxes to the SCDOR if you still have that requirement for transactions that are not required to be titled and/or registered.

23. My question is what is the penalty charge/late fee if the IMF fee or sales taxes goes over the 45 days. As this occasionally happens.
There is no penalty or late fee if the IMF fee goes over the 45 days. However, the vehicle cannot be titled or registered until this fee is paid. Registration penalties will be applied to the transaction.

## Move to SC Tax

24. Many of my vehicles have out of state titles, I hope that when I go to register the vehicles for my customers, I am not having to collect the additional $250 fee?
The $250 fee is due for customers who are registering vehicles in South Carolina whose vehicle is currently registered in their name in another state. That is not newly acquired vehicles.

25. If the dealership purchases a car from an owner with an out of state title...are we required to pay the $250 IMF fee if we are retailing it?
No. The $250 fee is for persons moving into SC who already have a vehicle in their name in their prior state.

### SC Resident Vehicles Registered Out of States

If a dealership sells a vehicle to a resident of South Carolina who wishes to register their vehicle in another state, the dealer must collect IMF in the amount of 5% of the sales prices (minus trade), up to $500. This IMF is also reported to SCDMV using the form for out of state sales. This form is still under development and will be distributed prior to the 45-day deadline for July 1 sales.

26. *(This question is from a financial institution.)* We understand that if a member has a free and clear out of state title, the member will pay the new $250 IMF. We also understand that members may come in requesting to register in SC and the SCDMV will send us (the lienholder a request for the out of state title), and they will pay the $250 IMF in person. In the case that we, the financial institution, are refinancing a vehicle that is titled out of state and the member wants to register in SC at the same time, do we collect the $250 IMF and send it along with the out of state title and SC title application, or will the SCDMV bill the member for the $250 later?
The IMF fee or sales taxes is due at the time of the registration and title transaction.

## Refunds – *Note that SCDMV is still working the Refund Process and will communicate when this information is finalized.*

27. According to the new sales tax law, sales tax must be paid when the vehicle is registered. What if a customer buys a car and then we register the car (with sales tax being paid), but later the customer returns the car and customer is refunded the money? Or what if the vehicle is repossessed? How would the sales tax be refunded?
If the vehicle was registered and the customer returns the vehicle, the dealer will apply for a refund. Refund procedures will be communicated in more detail at a later date.

If the vehicle is repossessed, the vehicle was still sold by the dealer. No refund is due.

## Discounts/Exemptions

28. Will SC owners age 85+ receive the 1% discount they currently get on SC Taxes for the IMF? If so, how will this be processed as a 1% discount exemption?
There is no legislation to support a discount on the IMF for persons 85 years old or older. Individuals 85 years old or older receive a discount on mobile home sales taxes; but, this does not apply to motor vehicles.

29. Is it in your opinion that any person on active duty, no matter where they are stationed does not have to pay the $250.00 fee? Even if they are not considered a resident since they are not stationed in this state?
If they are purchasing a new vehicle and is not a resident of the state, they will not have to pay the fee to register the new vehicle. They should submit an LES with the transaction to receive the exemption.

If they are active duty military and move into SC. Any vehicles currently registered in another jurisdiction, can be registered without the $250 fee for them and their dependents.

30. What is the SCDMV required documentation needed for a military exemption so the customer does not have to pay the $500 IMF when a dealer registers the customers vehicle?
Individuals in the military will need to submit a Leaves and Earnings Statement (LES) indicating the jurisdiction of residence.

31. Is military exempt from the $500 IMF fee? If they are a non-resident (shown on the LES)

32. Are leases handled the same way as retail? Yes

## Leases/Rentals

33. How do these sales tax changes affect lease contract? The procedures and rules for sales are the same for leases.

34. Is there also an additional sales tax requirement at the end of a lease if a customer chooses to purchase?
If the titled owner changes at the end of the lease, taxes are due on the transfer.

ROA 809

35. How do these sales tax changes affect a short-term rental?
    These sales tax changes are for newly titled vehicles. On short term rentals, the titled owner does not change. These are not newly acquired vehicles, nor vehicle sales. Therefore, these changes do not affect short term rentals.

## Electronic Vehicle Registration (EVR) (the infrastructure for EVR transactions is still in development. SCDMV estimates completion before August 15th)

36. Will we be remitting the sales tax through EVR (CVR, TitleTech, DDI) when we do a transaction or when we send transactions to our local DMV office will we be paying sales tax then?
    If you are an EVR dealer, the IMF fees will be billed along with the title and registration transaction via the EVR system. If you go to your local DMV office, the IMF fees will be paid at the local branch with the title and registration fees.

## RECIPROCITY (dealers should follow the same reciprocity rules previously used for Sales Taxes; the Department is unable to provide a list of reciprocal states. Information on reciprocity can be obtain for the SC Department of Revenue Information Letter #14-2)

***NON-RESIDENT SALES TAXES***

*On the sale of vehicles that will be registered in another jurisdiction, SALES TAXES will be collected and reported to SCDMV via a form that will be prescribed by the Department. This form must be submitted within 45 days of the date of sale to the Department by mail. EVR dealers may include the form along with bundle reports.*

***The same rules apply to the SALES TAXES collected in these cases as they do for sales taxes for non-residents prior to July 1st.***

*Per SCDOR rules, sales taxes due on a sale to a nonresident of a motor vehicle that is to be registered and licensed in the nonresident purchaser's state of residence, is the lessor of the sales taxes imposed in the purchaser's state of residence or the tax applied in South Carolina. No tax is due in South Carolina if a nonresident purchaser cannot receive a credit in his resident state for the tax paid to South Carolina.*

Issue 8 — IMF INSTRUCTIONS FOR DEALERS — August 2017

# SCDMV Dealer Connection

## Updates from SCDMV to You

## SC Dealers IMF Reporting Procedures

Section 56-3-627 (B), of the South Carolina Code of laws has been amended to require that "*If upon purchasing or leasing the item from a dealer, the owner first registers the item in this State, then the fee equals five percent, not to exceed five hundred dollars, of the gross proceeds of sales, or sales price, as those terms are defined in Chapter 36, Title 12. If the dealer holds a South Carolina retail license or offers to license and register the item, then the dealer must collect the fee and remit it to the Department of Motor Vehicles.*"

It is recommended that South Carolina dealers title and register vehicles sold by the dealership for their customers. If this is done, no additional reporting will have to be submitted to SCDMV because the infrastructure maintenance fee is submitted at the time of the title/registration transaction.

However, SCDMV has made provisions to allow dealers to report sales and IMF if the customer completes the DMV transaction and for sales to out of state customers.

**Customer paid IMF at the time of sale/Dealer titles and registers vehicle.** IMF is paid at the time of title transaction. No additional reporting to SCDMV is required.

**Customer paid IMF at the time of sale/Customer titles and registers vehicle; OR customer is a SC resident and will register in another jurisdiction.**

- Provide the customer with the completed TI-002T, *Notification of Infrastructure Maintenance Fee Paid to SC Licensed Dealer*, indicating the IMF was paid at the time of sale for the customer to present to SCDMV with the transaction.
- IMF will not be collected again for the customer's transaction.
- Within 45 days of the date of sale, the IMF will be reported to SCDMV via SCDMV's Form TI-002T, *Notification of Infrastructure Maintenance Fee Paid to SC Licensed Dealer*
- Note that South Carolina residents registering vehicles in another jurisdiction are required to pay the infrastructure maintenance fee (IMF).
- For sales prior to September 1, 2017, the purchaser's signature is not required on the Form TI-002T.

**Non-Resident Customer Sales.**

- Have customer sign SCDOR's ST-385 affidavit of sale at the time of sale. This affidavit should be maintained at the dealership, and a copy given to the customer for the sales tax agency of their jurisdiction, as instructed by SCDOR.
- IF NO SOUTH CAROLINA TAXES ARE COLLECTED, THE TI-002T IS NOT REQUIRED. NO ADDITIONAL INFORMATION IS REQUIRED FOR SCDMV.
- **If South Carolina taxes are collected** on the sale to a non-resident, complete and maintain the Form TI-002T, *Notification of Infrastructure Maintenance Fee Paid to SC Licensed Dealer*. DO NOT INDICATE IMF COLLECTED, as IMF is not collected on non-resident sales. In the section provided for NON-RESIDENT CUSTOMERS, indicate the jurisdiction and the amount sales taxes collected.

*Continued on next page...*

## *Titling Vehicles in the Dealership's Name*

A dealer may title a vehicle in the dealership's name for resale purposes. This can occur when a dealer is awarded a vehicle by court order, sheriff's bill of sale, or magistrate (in which they are required to title prior to transfer to a buyer); or, when the dealer wants to insure there will be no transfer issues for their buyer; or when titling for rental purposes. In all of these incidences, if the dealer's intent is to sell or rent the vehicle, IMF is not collected at SCDMV on the transaction.

The dealership should advise SCDMV that the vehicle is for retail or rental/loaner purposes. Otherwise, SCDMV may request the IMF payment.

## State-Wide Titling Classes

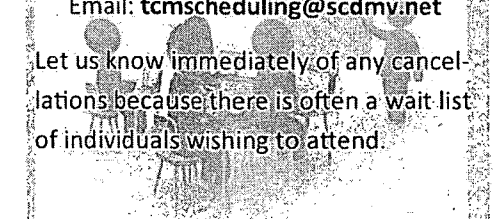
**Please see our website for a list of titling classes once a month throughout the state.**

To Schedule:

**Call (803) 896-4870**

Email: **tcmscheduling@scdmv.net**

Let us know immediately of any cancellations because there is often a wait list of individuals wishing to attend.



Contact SCDMV — www.scdmvonline.com
Dealer Licensing — (803) 896-2611
Customer Assistance — (803) 896-5000
EVR Dealerships — (803) 896-0566, Option 8

10311 Wilson Boulevard—Post Office Box 1498
Blythewood, SC 29016
Please do not mail paperwork to your local branch office.

## SC Dealers IMF Reporting Procedures, continued...

- SC dealers will report any taxes collected from a non-resident within 45 days of the date of sale via SCDMV's Form TI-002T, *Notification of Infrastructure Maintenance Fee Paid to SC Licensed Dealer.*
- For sales prior to September 1, 2017, the purchaser's signature is not required on the Form TI-002T.

**Vehicles not subject to Maximum Tax and Non-Dealer Retail Sales**

For vehicle types not subject to the maximum tax, and for retailers that are not licensed dealers, sales taxes are still reported to the Department of Revenue. These vehicles include but are not limited to mopeds purchased prior to November 19, 2018, pole trailers, utility trailers, boat trailers and farm trailers, golf carts, ATVs and go-carts. When vehicles that are not subject to the maximum tax are sold and presented for titling to SCDMV, an invoice indicating sales taxes were collected by the retailer must be presented. Also, vehicles sold by non-dealer retailer must include an invoice indicating sales taxes were collected when presented for titling and/or registering.

**Penalties for Non-Compliance**

A record of IMF payments received from South Carolina licensed dealers will be compared to vehicles titled and/or registered indicating the payment was made to the dealer. Dealer License sanctions may be imposed for non-payment within 45 days of the date of sale as required.

Email cartaxes@scdmv.net for questions regarding motor vehicle IMF/Sales Taxes.

## Leased and Rental Vehicles

Previously, when a dealer presented paperwork for vehicles that will be leased, or that will be used as a rental, SCDMV did not require sales taxes because the dealer or company submitted a South Carolina retail sales tax identification number. As with other vehicles titled and registered the IMF is due on transactions for **leased** vehicles unless an invoice/bill of sale, or the Form TI-002T is presented by the purchaser indicating the IMF was collected by the dealer.

For vehicles that will be used for short-term rentals or loaners, IMF is not due on the title and registration transaction. The renter will pay sales taxes upon renting the vehicle. Vehicles removed from the rental fleet and subsequently sold will be charged the IMF fee when titled/registered.

## Vehicle Sales Price

SCDMV is still in the process of updating the Form 400. Until the Form 400 is updated with the required fields, dealers are asked to indicate the sales price, trade in and tax credit on the existing Form 400 in Section I.

Also, it has been confirmed with the Department of Revenue and the South Carolina Automobile Dealers Association that the document fee is included in the sales price of the vehicle. It is not necessary to separate the document fee from the sales price of the vehicle on the Form 400. Include the document fee and any other fees that are a part of the sales price of the vehicle in the total sales price indicated on the Form 400.

## Reciprocity Issues

There are still a number of questions regarding tax reciprocal agreements with other jurisdictions. The best source for this information can be found in the SC Department of Revenue's Information Letter 17-10 located on their website at www.sctax.org. Page 18 addresses purchases by nonresidents for registration in the purchaser's state of residence.

If you are viewing this newsletter electronically, IL 17-10 may be accessed by the following link — https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL17-10.pdf#search=il17%2D10.

In addition, SCDMV has adopted into policy the tax table included in IL17-10 for vehicles that are titled/registered.

Issue 10 February 2018

# SCDMV Dealer Connection

## Updates from SCDMV to You

# New Title Application (Form 400)

The Form 400, Application for title, has been revised based on customer feedback. In addition, a Form 400-D, Duplicate Title Application, and Form 400-L, Application to Record/Update a Lien have been developed to streamline the duplicate title and lien recording process for customers.

The old version of the Form 400 will be accepted until advised otherwise. SCDMV Warehouse will distribute the old version of the Form 400 until exhausted (stock is estimated to be exhausted within 4 weeks). Prior to distribution by SCDMV Warehouse, the new Form 400 will be available online. Therefore, when ordering from the warehouse, the old Form 400 may still be received if the old stock has not been depleted. The Form 400-D, and 400-L, is only available online.

### *Form 400 Changes*

- The name of the form has been changed to "Title Application".
- Agency Reference Number and Salvage information has been removed. The Form 400-S should be used to request a salvage title.
- Note different section letters and changes therein:
  - **Section A** – Vehicle Information
    The following fields have been added to this section as they apply to the vehicle information:
    - ◊ Transfer Plate Number
    - ◊ Housed Address
    - ◊ Date of Purchase, Date First Operated
    - ◊ Energy Efficiency Indicator for Manufactured Homes
  - **Section B** – Odometer Mileage (no changes to this section)
  - **Section C** – Owner Information
    - ◊ The leasing company information has been added to this section. Complete the leasing company information only if the vehicle is leased. The lessee should be entered in the owner/registrant's portion of this section.
    - ◊ Social Security Number has been removed from this section. The Social Security Number is required only for vehicles with a GVWR of 26,000 lbs. or bus common carrier (See Disclosure Statement).
    - ◊ Temporary Address has been removed. Customers may complete the Form 4057, *Change of Address,* or go online to add a temporary address to their customer record.
  - **Section D** – Lien Information
    If there is a second lien, the lien holder should complete a Form 400-L.
  - **Section E** – Sales Tax/IMF Exemption
    - ◊ Applicable Military Exemptions have been added.
    - ◊ Active Duty Non Resident when a purchase is made by non-resident military personnel on active duty (exempt from 5% up to $500), or when moving into the state (exempt from $250).
    - ◊ Spouse/Dependent when moving into the state (exempt from $250).
    - ◊ Indication for tax credit for taxes paid in a reciprocal state.

## *IMF Reminders*

- SC Code of Laws Section 56-3-627(B) requires that if the dealer holds a SC retail license or offers to license and register a vehicle, then the dealer **must** collect the IMF fee and remit it to DMV.
- For vehicles where sales taxes are still due, but are presented for titling (i.e. ATVs, Go carts, Golf Carts, Mopeds purchased prior to November 19, 2018), be sure to indicate the retail sales tax ID on the Form 400. Retailers will report the state sales tax on these items to SCDOR; but, when presented for titling, SCDMV must have an indication that sales taxes will be reported by the retailer. If the owner presents the application for titling after purchase from a SC retailer, the owner will need the retailer's sales tax ID, or a receipt (invoice, bill of sale) indicating sales taxes were collected by the retailer.
- When titling in the dealership's name, SC Dealers should indicate in the Dealer's section of the Form 400 if the vehicle is for Dealer Use, Retail Purposes or Rental purposes. No IMF will be due if one of the three is indicated by the dealer.

## Upcoming Titling Classes

**Wednesday, March 14, 2018**
Country Inn & Suites, 3516 Waccamaw Blvd., Myrtle Beach

**Wednesday, April 11, 2018**
Blythewood DMV, 10311 Wilson Blvd., Blythewood

**Wednesday, May 9, 2018**
Wingate by Wyndam, 9280 University Blvd., North Charleston

**Wednesday, June 13, 2018**
Blythewood DMV, 10311 Wilson Blvd., Blythewood

**Wednesday, July 18, 2018**
Wingate by Wyndam, 760 Galleria Blvd., Rock Hill

To Schedule:
**Call (803) 896-4870**
Email: **tcmscheduling@scdmv.net**
Let us know immediately of any cancellations because there is often a wait list of individuals wishing to attend.

- **Section F** – Seller Information
  Space for sales price and trade-in (see examples, page 7)
- **Section G** – Insurance Certification (No changes)
- **Section H** – Donate Life SC (No Changes)
- **Section I** – Signature of Owner
  Space for co-owner's signature
- **Disclosure Statement**
  Only required for vehicles 26,000 lbs. or bus common carrier
- **Fees** – Maximum IMF $500
- **Dealers Only Section**
  South Carolina Dealers should indicate if the vehicle being titled is for Dealer Use, Retail Purposes or Rental purposes if the vehicle is being titled in the dealership's name. No IMF will be due if one of the three is indicated by the dealer.
- **DMV Use Only** — For SCDMV Staff Use Only

### *Form 400-D – Duplicate Title Application*

This form is used to apply for a duplicate title only. Customers may still submit the Form 400 for duplicate title by completing Sections A, C, H (if applicable) and I. Using the Form 400 to apply for a duplicate will not be rejected if the required information is completed; however, the Form 400-D is a much simpler form.

Note that there is no space for the customer's address. The duplicate title will be mailed to the address on record with SCDMV or to the lien holder if a lien is listed. Ensure the mailing address is correct with SCDMV and make changes online or by submitting the Form 4057 before requesting the duplicate title.

If requesting a duplicate title by mail, the lien holder may request the title to be mailed to a different address than is on file with DMV by completion Section E, of the Form 400-D.

If there is an existing lien on the vehicle, the lien holder does not need the owner's signature on the Form 400-D. The lien holder may sign the application.

### *Form 400-L – Application to Record/Update a Lien*

This form is used by financial institutions to record or update a lien on an existing title. Customers may still submit the Form 400 to record a lien by completing Sections A, B (if applicable), C, D, H (if applicable) and I. The Form 400 will not be rejected to record a lien if the required information is completed; however, the Form 400-L is a much simpler form to use for this purpose.

The current odometer is not required to record a lien on an existing title. However, the odometer will be updated if indicated on the Form 400-L as long as it is greater than the existing odometer (or applicable for exempt status).

If a duplicate title is needed, the lien holder may request a duplicate in order to record the lien by indicating the request on the Form 400-L. To record a lien and obtain a duplicate title, $30 must be submitted ($15 to record the lien and $15 for the duplicate title). This prevents the customer from having to complete a duplicate title application and an application to record the lien.

The vehicle owner's signature is required on the Form 400-L unless the lien holder has power of attorney to sign for the owner.

## S2Verify Instant National Criminal Search

Beginning February 1, 2018, provide an S2Verify Instant National Criminal Search document to any Branch Office if a dealer is renewing its license—on any individual who owns or controls 10% or more of the business. The report cannot be more than 90 days old and can be obtained online at S2Verify Instant National Criminal Search or on the SCDMV website. Please contact (855) 671-1933 with any questions regarding obtaining an S2Verify Report.

Dealers can obtain this report online, at S2Verify Instant National Criminal Search or on the SCDMV website (under the Dealer Licenses tab >>Quick Links).

Note: Most reports are available within 72 hours of the request.

Competent, Committed and Courteous

# South Carolina Department of Motor Vehicles
# Title Application
## All vehicles or mobile homes

No strikeovers, erasures or correction fluid is acceptable on this form.

**Form 400**
(Rev. 01/18)
pg. 1

Applications can be mailed to: SCDMV P.O. Box 1498 –10311 Wilson Blvd. Blythewood, SC 29016 – 0024. Title will be mailed to the address on record with SCDMV. Visit our website www.scdmvonline.com to verify and correct your mailing address prior to requesting the title or call our Customer Call Center at (803) 896-5000.

I am applying for a (check box that applies) ☐ NEW TITLE AND REGISTRATION ☐ TITLE AND PLATE TRANSFER ☐ TITLE ONLY ☐ LEASED VEHICLE

**SECTION A – VEHICLE INFORMATION**

| VEHICLE IDENTIFICATION NUMBER | TRANSFER PLATE NUMBER |
|---|---|
| | |

| MAKE | YEAR | BODY STYLE | MODEL | EMPTY WEIGHT | GVW |
|---|---|---|---|---|---|
| | | | | | |

| ADDRESS WHERE VEHICLE IS HOUSED (IF DIFFERENT FROM RESIDENTIAL ADDRESS) | CITY | STATE | ZIP CODE | COUNTY |
|---|---|---|---|---|
| | | SC | | |

| NEW OR USED | DATE OF PURCHASE | DATE FIRST OPERATED IN SC | ENERGY EFFICIENT MANUFACTURED HOME? | FUEL TYPE (GAS, ELECTRIC) |
|---|---|---|---|---|
| | | | ☐ YES ☐ NO | |

**SECTION B – ODOMETER MILEAGE**

Federal and state law requires that you state the mileage in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

I state that the odometer now reads _____ (no tenths) and to the best of my knowledge that it reflects the ACTUAL mileage of the vehicle described above unless one of the following statements is checked:

WARNING

DO NOT CHECK ONE OF THE FOLLOWING UNLESS IT APPLIES.

☐ EXEMPT

☐ I certify that to the best of my knowledge the mileage stated is in excess of its mechanical limits (the odometer started at zero again).

☐ I certify that the odometer reading is not the ACTUAL mileage. WARNING ODOMETER DISCREPANCY.

**SECTION C – OWNER INFORMATION**

| LEASING COMPANY NAME – ONLY COMPLETE FOR LEASED VEHICLES | PHONE NO. | CONTACT PERSON | CUSTOMER NO. |
|---|---|---|---|
| | | | |

| LEASING COMPANY ADDRESS | CITY | STATE | ZIP CODE | COUNTY |
|---|---|---|---|---|
| | | | | |

| PRIMARY OWNER'S / REGISTRANT'S LEGAL NAME (LAST, FIRST, MIDDLE) | CO-OWNER'S / CO-REGISTRANT'S LEGAL NAME (LAST, FIRST, MIDDLE) |
|---|---|
| | |

| PRIMARY OWNER'S CUSTOMER NO., SC DRIVER'S LICENSE NO. | DATE OF BIRTH | CO-OWNER'S CUSTOMER NO., SC DRIVER'S LICENSE NO. | DATE OF BIRTH |
|---|---|---|---|
| | | | |

| PRIMARY OWNER'S RESIDENTIAL ADDRESS (APT NO IF APPLICABLE) | STATE | CO-OWNERS'S RESIDENTIAL ADDRESS (APT NO IF APPLICABLE) | STATE |
|---|---|---|---|
| | | | |

| CITY | ZIP CODE | COUNTY | CITY | ZIP CODE | COUNTY |
|---|---|---|---|---|---|
| | | | | | |

| SHARED OWNERSHIP | DAYTIME PHONE NUMBER | EMAIL ADDRESS |
|---|---|---|
| ☐ AND ☐ OR | | |

**SECTION D – LIEN INFORMATION**

IS THERE A SECOND LIEN? ☐ YES ☐ NO IF YES, COMPLETE FORM 400-L FOR THE SECOND LIEN

| CUSTOMER NO. | LIENHOLDER NAME | DATE OF LIEN | CONTACT PERSON | TELEPHONE NUMBER |
|---|---|---|---|---|
| | | | | |

| MAILING ADDRESS | CITY | STATE | ZIPCODE |
|---|---|---|---|
| | | | |

ROA 815

# South Carolina Department of Motor Vehicles
# Title Application
## All vehicles or mobile homes
No strikeovers, erasures or correction fluid is acceptable on this form.

Form 400
(Rev. 01/18)
pg. 2

**SECTION E – SALES TAX / IMF EXEMPTION**

NEW VEHICLE PURCHASES TITLED IN SOUTH CAROLINA ARE SUBJECT TO SALES TAX OR INFRASTRUCTURE MAINTENANCE FEE (IMF) UNLESS EXEMPT. THE TAX IS 5% OF THE SALES PRICE UP TO A MAXIMUM OF $500.00. (MOBILE HOMES ARE CALCULATED DIFFERENTLY.) NEW RESIDENTS MOVING INTO SC ARE SUBJECT TO THE $250.00 IMF FOR VEHICLES ALREADY TITLED IN THEIR NAME.

| TRANSFERRED FROM: | | TRANSFERRED AS: | MILITARY: | OTHER: |
|---|---|---|---|---|
| ☐ PARENT | ☐ SPOUSE | ☐ LEGAL HEIR | ☐ ACTIVE DUTY NON RESIDENT | ☐ THIS VEHICLE WAS A BONAFIDE GIFT |
| ☐ CHILD | ☐ BROTHER/SISTER | ☐ BENEFICIARY | ☐ SPOUSE/DEPENDENT | TAX CREDIT PAID IN RECIPROCAL STATE: $_____ |
| ☐ GRANDPARENT | ☐ GRANDCHILD | ☐ DISTRIBUTEE | | |

**SECTION F – SELLER INFORMATION**

| SELLER OR DEALER NAME | SC DEALER/WHOLESALER NO. | SC SALES TAX NO. | SALES PRICE | TRADE-IN |
|---|---|---|---|---|
| | | | | |
| **SELLER/DEALER ADDRESS** | | **CITY** | **STATE** | **ZIPCODE** |
| | | | | |

**SECTION G – INSURANCE CERTIFICATION** NOT REQUIRED FOR TITLE ONLY

A VEHICLE MUST BE INSURED WITH LIABILITY INSURANCE COVERAGE WHEN IT IS REGISTERED AND IT MUST REMAIN INSURED WHILE REGISTERED, WHETHER OR NOT IT IS OPERATED, OR THE UNINSURED MOTORIST FEE MUST BE PAID. PENALTIES ARE SEVERE FOR VIOLATION OF THIS REQUIREMENT.

UNDER PENALTIES OF PERJURY, I (WE) DECLARE THAT THIS VEHICLE IS INSURED BY A LIABILITY INSURANCE POLICY ISSUED THROUGH AN INSURANCE COMPANY LICENSED TO DO BUSINESS IN SOUTH CAROLINA AND IT WILL REMAIN INSURED THROUGHOUT THE REGISTRATION PERIOD.

NAME OF INSURANCE COMPANY _____

**SECTION H – DONATE LIFE SC** YES, I WISH TO DONATE $5.00, MORE OR LESS, TO DONATE LIFE SC. AMOUNT $_____

**SECTION I – SIGNATURE OF OWNER**

UNDER PENALTIES OF PERJURY, I DECLARE THAT I AM THE OWNER OF THIS VEHICLE AND REQUEST THAT A SOUTH CAROLINA CERTIFICATE OF TITLE AND/OR REGISTRATION BE ISSUED. I FURTHER CERTIFY THAT THE INFORMATION ON THIS APPLICATION IS CORRECT TO THE BEST OF MY KNOWLEDGE. THE VEHICLE IS SUBJECT TO THE LIENS NAMED AND NO OTHERS. ALSO, IF REGISTERING A COMMERCIAL VEHICLE OVER 10,000 LBS., I CERTIFY THAT I AM FAMILIAR WITH THE FEDERAL MOTOR CARRIER SAFETY REGULATIONS AND/OR FEDERAL HAZARDOUS MATERIALS REGULATIONS. **MUST BE SIGNED IN INK BY OWNER OR AUTHORIZED AGENT (ATTACH POWER OF ATTORNEY IF APPLICABLE)**

_____ DATE _____ DATE

SIGNATURE OF OWNER SIGNATURE OF CO-OWNER

**DISCLOSURE STATEMENT** REQUIRED FOR VEHICLES 26,000 LBS. OR BUS COMMON CARRIER ONLY.

56-3-240 (SOUTH CAROLINA CODE OF LAWS) - THE DEPARTMENT SHALL OBTAIN THE FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER WHEN A VEHICLE IS REGISTERED WITH A GROSS VEHICLE WEIGHT OF MORE THAN 26,000 POUNDS OR A BUS COMMON CARRIER. THE DRIVER PRIVACY PROTECTION ACT OF 1994 (DPPA), 18 USC SECTION 2721-2725 RESTRICT THE DISCLOSURE OF PERSONAL INFORMATION CONTAINED IN OUR RECORDS.

SSN _____ OR FEIN _____

**FEES**

| | | |
|---|---|---|
| **TITLE FEE:** $15.00<br>**EXPEDITED TITLE FEE:** $20.00<br>***IF MAILED, CAN NOT BE EXPEDITED*** | **TRANSFER FEE:** $10.00<br>**SALES TAX / IMF:** 5% OF SELLING PRICE OR $500.00 MAX. | FAILURE TO REGISTER WITHIN 45 DAYS OF THE DATE OF PURCHASE OR THE DATE OF OPERATION IN SOUTH CAROLINA WILL RESULT IN PENALTY FEES IN ADDITION TO REGULAR TITLE AND/OR REGISTRATION FEES. THE LATE PENALTY FEE SCHEDULE IS AS FOLLOWS:<br>**46 - 60 DAYS LATE - $10.00** **61 - 75 DAYS LATE - $25.00** **76 - 135 DAYS LATE - $50.00**<br>**OVER 135 DAYS LATE - $75.00** |

**THIS SECTION FOR DEALERS ONLY**

THE ABOVE VEHICLE IS FOR:

☐ DEALER USE ☐ RETAIL ☐ RENTAL

**THIS SECTION FOR DMV USE ONLY**

_____ PROCESSED BY AND OFFICE #

_____ PLATE NUMBER

ROA 816

# South Carolina Department of Motor Vehicles

## Application to Record/Update a Lien

**All title liens that are 12 years old from the lien date will expire.**

**400-L**
(Est. 01/18)

To record a lien, submit this completed application along with the current title (electronic titles must be printed for submission). The new title with the lien recorded will be transmitted electronically to the lien holder. To record/update a lien, the odometer is NOT required; however, it will be updated if indicated. If a duplicate title is needed, please indicate below.

CHECK IF DUPLICATE TITLE NEEDED: ☐ LIEN RECORDING FEE ($15.00) ☐ DUPLICATE TITLE & LIEN RECORDING ($30.00)

EXPEDITED TITLE FEE: $35.00 (INCLUDES $20.00 EXPEDITED FEE) IF MAILED, TITLE CAN NOT BE EXPEDITED.

### SECTION A – VEHICLE INFORMATION

| VEHICLE IDENTIFICATION | MAKE | YEAR | CURRENT SC TITLE NUMBER |
|---|---|---|---|
| | | | |

### SECTION B – ODOMETER MILEAGE

Federal and state law requires that you state the mileage in connection with the transfer of ownership. **To record/update a lien, the odometer is NOT required; however, the odometer will be updated if indicated.**

I state that the odometer now reads _____ (no tenths) and to the best of my knowledge that it reflects the **ACTUAL** mileage of the vehicle described above unless one of the following statements is checked:

**WARNING**

DO NOT CHECK ONE OF THE FOLLOWING UNLESS IT APPLIES.

☐ EXEMPT

☐ I certify that to the best of my knowledge the mileage stated is in excess of its mechanical limits (the odometer started at zero again).

☐ I certify that the odometer reading is not the ACTUAL mileage. **WARNING ODOMETER DISCREPANCY.**

### SECTION C – OWNER INFORMATION

| PRIMARY OWNER'S / REGISTRANT'S LEGAL NAME (LAST, FIRST, MIDDLE) | SHARED OWNERSHIP | CO-OWNER'S / CO-REGISTRANT'S LEGAL NAME (LAST, FIRST, MIDDLE) |
|---|---|---|
| | ☐ AND ☐ OR | |

| PRIMARY OWNER'S CUSTOMER NO., SC DRIVER'S LICENSE NO. | DATE OF BIRTH | CO-OWNER'S CUSTOMER NO., SC DRIVER'S LICENSE NO. | DATE OF BIRTH |
|---|---|---|---|
| | | | |

### SECTION D – LIEN INFORMATION

| CUSTOMER NO. | LIENHOLDER NAME | DATE OF LIEN | CONTACT PERSON | TELEPHONE NUMBER |
|---|---|---|---|---|
| | | | | |

| MAILING ADDRESS | CITY | STATE | ZIPCODE |
|---|---|---|---|
| | | | |

| CUSTOMER NO. | LIENHOLDER NAME (SECOND LIEN) | DATE OF LIEN | CONTACT PERSON | TELEPHONE NUMBER |
|---|---|---|---|---|
| | | | | |

| MAILING ADDRESS | CITY | STATE | ZIPCODE |
|---|---|---|---|
| | | | |

### SECTION E – SIGNATURE OF OWNER

UNDER PENALTIES OF PERJURY, I DECLARE THAT I AM THE OWNER OF THIS VEHICLE. I FURTHER CERTIFY THAT THE INFORMATION ON THIS APPLICATION IS CORRECT TO THE BEST OF MY KNOWLEDGE. THE VEHICLE IS SUBJECT TO THE LIENS NAMED AND NO OTHERS. ALSO, IF REGISTERING A COMMERCIAL VEHICLE OVER 10,000 LBS. I CERTIFY THAT I AM FAMILIAR WITH THE FEDERAL MOTOR CARRIER SAFETY REGULATIONS AND/OR FEDERAL HAZARDOUS MATERIALS REGULATIONS. **MUST BE SIGNED IN INK BY OWNER OR AUTHORIZED AGENT (ATTACH POWER OF ATTORNEY IF APPLICABLE)** .

SIGNATURE OF OWNER _____ DATE _____

SIGNATURE OF CO-OWNER _____ DATE _____

### THIS SECTION FOR DMV USE ONLY

PROCESSED BY AND OFFICE # _____

ROA 817

# South Carolina Department of Motor Vehicles
## Duplicate Title Application

400-D
(Est. 01/18)

Title will be mailed to the address on record with SCDMV. If there is a lien on the vehicle, the duplicate title will be mailed to the lien holder. Duplicate titles can also be processed online. Visit our website www.scdmvonline.com to verify and correct your mailing address prior to requesting the title and/or to purchase your duplicate title.

| MY TITLE IS (check box that applies): | ☐ LOST | ☐ STOLEN | ☐ DESTROYED | TITLE FEE: $15.00 | EXPEDITED TITLE FEE: $35.00 (INCLUDES $20.00 EXPEDITED FEE) IF MAILED, TITLE CAN NOT BE EXPEDITED. |
|---|---|---|---|---|---|

### SECTION A – VEHICLE INFORMATION

| VEHICLE IDENTIFICATION | MAKE | YEAR | BODY STYLE | MODEL |
|---|---|---|---|---|
| | | | | |

### SECTION B – OWNER INFORMATION

| PRIMARY OWNER'S LEGAL NAME (LAST, FIRST, MIDDLE) | | CO-OWNER'S LEGAL NAME (LAST, FIRST, MIDDLE) | |
|---|---|---|---|
| | | | |
| **PRIMARY OWNER'S CUSTOMER NO., SC DRIVER'S LICENSE NO.** | **DATE OF BIRTH** | **CO-OWNER'S CUSTOMER NO., SC DRIVER'S LICENSE NO.** | **DATE OF BIRTH** |
| | | | |

| SHARED OWNERSHIP | DAYTIME PHONE NUMBER | EMAIL ADDRESS |
|---|---|---|
| ☐ AND ☐ OR | | |

### SECTION C – DONATE LIFE SC

| D YOU WISH TO DONATE AN ADDITIONAL $5.00, MORE OR LESS TO DONATE LIFE SC? | ☐ YES | ☐ NO | AMOUNT $_____ |
|---|---|---|---|

### SECTION D – SIGNATURE OF OWNER

UNDER PENALTIES OF PERJURY, I DECLARE THAT I AM THE OWNER OF THIS VEHICLE. I FURTHER CERTIFY THAT THE INFORMATION ON THIS APPLICATION IS CORRECT TO THE BEST OF MY KNOWLEDGE. THE VEHICLE IS SUBJECT TO THE LIENS NAMED AND NO OTHERS. ALSO, IF REGISTERING A COMMERCIAL VEHICLE OVER 10,000 LBS, I CERTIFY THAT I AM FAMILIAR WITH THE FEDERAL MOTOR CARRIER SAFETY REGULATIONS AND/OR FEDERAL HAZARDOUS MATERIALS REGULATIONS. **MUST BE SIGNED IN INK BY OWNER OR AUTHORIZED AGENT (ATTACH POWER OF ATTORNEY IF APPLICABLE)**

_____ _____
SIGNATURE OF OWNER DATE SIGNATURE OF CO-OWNER DATE

### SECTION E – FINANCIAL INSTITUTIONS AND LIENHOLDERS REQUEST BY MAIL ONLY

| MAIL DUPLICATE TITLE TO: | |
|---|---|

## THIS SECTION FOR DMV USE ONLY

OCESSED BY: _____ OFFICE NUMBER: _____ PLATE NUMBER: _____

ROA 818

# Section E/F Examples –

Note that IMF will be due on 5% of the difference of the sales price indicated, minus trade in. If applicable, taxes paid in a reciprocal state will be subtracted from the total IMF due. Note that tax credits are normally indicated for courtesy delivery vehicles from reciprocal states.

Example 1 – Vehicle sales price = $22,000; Trade in = $5,600.

**SECTION E – SALES TAX / IMF EXEMPTION**

NEW VEHICLE PURCHASES TITLED IN SOUTH CAROLINA ARE SUBJECT TO SALES TAX OR INFRASTRUCTURE MAINTENANCE FEE (IMF) UNLESS EXEMPT. THE TAX IS 5% OF THE SALES PRICE UP TO A MAXIMUM OF $500.00. (MOBILE HOMES ARE CALCULATED DIFFERENTLY.) NEW RESIDENTS MOVING INTO SC ARE SUBJECT TO THE $250.00 IMF FOR VEHICLES ALREADY TITLED IN THEIR NAME.

| TRANSFERRED FROM: | | TRANSFERRED AS: | MILITARY: | OTHER: |
|---|---|---|---|---|
| ☐ PARENT | ☐ SPOUSE | ☐ LEGAL HEIR | ☐ ACTIVE DUTY NON RESIDENT | ☐ THIS VEHICLE WAS A BONAFIDE GIFT |
| ☐ CHILD | ☐ BROTHER/SISTER | ☐ BENEFICIARY | ☐ SPOUSE/DEPENDENT | TAX CREDIT PAID IN RECIPROCAL STATE $ |
| ☐ GRANDPARENT | ☐ GRANDCHILD | ☐ DISTRIBUTEE | | |

**SECTION F – SELLER INFORMATION**

| SELLER OR DEALER NAME | SC DEALER/WHOLESALER NO. | SC SALES TAX NO. | SALES PRICE | TRADE-IN |
|---|---|---|---|---|
| | | | $22,000 | $5,600 |
| **SELLER/DEALER ADDRESS** | | **CITY** | **STATE** | **ZIPCODE** |
| | | | | |

Example 2 – Vehicle sales price = $12,000; Trade in = $11,500.

**SECTION E – SALES TAX / IMF EXEMPTION**

NEW VEHICLE PURCHASES TITLED IN SOUTH CAROLINA ARE SUBJECT TO SALES TAX OR INFRASTRUCTURE MAINTENANCE FEE (IMF) UNLESS EXEMPT. THE TAX IS 5% OF THE SALES PRICE UP TO A MAXIMUM OF $500.00. (MOBILE HOMES ARE CALCULATED DIFFERENTLY.) NEW RESIDENTS MOVING INTO SC ARE SUBJECT TO THE $250.00 IMF FOR VEHICLES ALREADY TITLED IN THEIR NAME.

| TRANSFERRED FROM: | | TRANSFERRED AS: | MILITARY: | OTHER: |
|---|---|---|---|---|
| ☐ PARENT | ☐ SPOUSE | ☐ LEGAL HEIR | ☐ ACTIVE DUTY NON RESIDENT | ☐ THIS VEHICLE WAS A BONAFIDE GIFT |
| ☐ CHILD | ☐ BROTHER/SISTER | ☐ BENEFICIARY | ☐ SPOUSE/DEPENDENT | TAX CREDIT PAID IN RECIPROCAL STATE $ |
| ☐ GRANDPARENT | ☐ GRANDCHILD | ☐ DISTRIBUTEE | | |

**SECTION F – SELLER INFORMATION**

| SELLER OR DEALER NAME | SC DEALER/WHOLESALER NO | SC SALES TAX NO | SALES PRICE | TRADE-IN |
|---|---|---|---|---|
| | | | $12,000 | $11,500 |
| **SELLER/DEALER ADDRESS** | | **CITY** | **STATE** | **ZIPCODE** |
| | | | | |

Example 3 – Vehicle sales price = $30,000; Trade in = $5,600; Courtesy Delivery, Sales Taxes paid in another jurisdiction = $320.00 (Tax Credit Paid in Reciprocal State).

**SECTION E – SALES TAX / IMF EXEMPTION**

NEW VEHICLE PURCHASES TITLED IN SOUTH CAROLINA ARE SUBJECT TO SALES TAX OR INFRASTRUCTURE MAINTENANCE FEE (IMF) UNLESS EXEMPT. THE TAX IS 5% OF THE SALES PRICE UP TO A MAXIMUM OF $500.00. (MOBILE HOMES ARE CALCULATED DIFFERENTLY.) NEW RESIDENTS MOVING INTO SC ARE SUBJECT TO THE $250.00 IMF FOR VEHICLES ALREADY TITLED IN THEIR NAME.

| TRANSFERRED FROM: | | TRANSFERRED AS: | MILITARY: | OTHER: |
|---|---|---|---|---|
| ☐ PARENT | ☐ SPOUSE | ☐ LEGAL HEIR | ☐ ACTIVE DUTY NON RESIDENT | ☐ THIS VEHICLE WAS A BONAFIDE GIFT |
| ☐ CHILD | ☐ BROTHER/SISTER | ☐ BENEFICIARY | ☐ SPOUSE/DEPENDENT | TAX CREDIT PAID IN RECIPROCAL STATE $ 320.00 |
| ☐ GRANDPARENT | ☐ GRANDCHILD | ☐ DISTRIBUTEE | | |

**SECTION F – SELLER INFORMATION**

| SELLER OR DEALER NAME | SC DEALER/WHOLESALER NO | SC SALES TAX NO. | SALES PRICE | TRADE-IN |
|---|---|---|---|---|
| | | | $30,000 | $5,600 |
| **SELLER/DEALER ADDRESS** | | **CITY** | **STATE** | **ZIPCODE** |
| | | | | |

State of South Carolina

**Department of Revenue**

301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC REVENUE ADVISORY BULLETIN 00-03

SUBJECT: All Terrain Vehicles and Legend Race Cars Maximum Tax Provisions (Sales and Use Tax)

EFFECTIVE DATE: Applies to all periods open under the statute.

SUPERSEDES: All previous documents and any oral directives in conflict herewith.

REFERENCES: S. C. Code Ann. Section 12-36-2110 (Supp. 1998)
S. C. Code Ann. Section 56-3-20 (1976; Supp. 1998)

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 1998)
S. C. Code Ann. Section 1-23-10(4) (Supp. 1998)
SC Revenue Procedure #99-4

SCOPE: The purpose of a Revenue Advisory Bulletin is to provide guidance to the public and to Department personnel. It is a written statement issued to apply principles of tax law to a specific set of facts or a general category of taxpayers. **A Revenue Advisory Bulletin does not have the force or effect of law, and is not binding on the public.** It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or advisory opinion.

Questions:

1. Are sales of all terrain vehicles as described in the facts entitled to the maximum tax under Code Section 12-36-2110 as "motor vehicles" or "recreational vehicles?"

2. Are sales of legend race cars as described in the facts entitled to the maximum tax under Code Section 12-36-2110 as "motor vehicles" or "recreational vehicles?"

Conclusions:

1. It is the department's opinion that sales of all terrain vehicles as described in the facts are not entitled to the maximum tax under Code Section 12-36-2110.

2. It is the department's opinion that sales of legend race cars as described in the facts are not entitled to the maximum tax under Code Section 12-36-2110.

ROA 820

Facts:

The question has arisen as to whether all terrain vehicles or legend race cars are entitled to the maximum tax of $300.

All terrain vehicles are vehicles with three or more wheels designed for off road use. These vehicles can be titled but cannot be licensed for use on the highways of South Carolina.

Legend race cars are automobile race cars powered by motorcycle engines and used at various speedways around the nation. These vehicles can be titled but cannot be licensed for use on the highways of South Carolina.

Discussion:

The issue is whether all terrain vehicles and legend race cars are "motor vehicles" or "recreational vehicles" entitled to the maximum tax of $300 as set forth in Code Section 12-36-2110(A).

Code Section 12-36-2110(A) reads in part:

> (A) The maximum tax imposed by this chapter is three hundred dollars for each sale made after June 30, 1984, or lease executed after August 31, 1985, of each:
>
> (1) aircraft, including unassembled aircraft which is to be assembled by the purchaser, but not items to be added to the unassembled aircraft;
>
> (2) motor vehicle;
>
> (3) motorcycle;
>
> (4) boat;
>
> (5) trailer or semitrailer, pulled by a truck tractor, as defined in Section 56-3-20, and horse trailers but not including house trailers or campers as defined in Section 56-3-710;
>
> (6) recreational vehicle, including tent campers, travel trailer, park model, park trailer, motor home, and fifth wheel; or
>
> (7) self-propelled light construction equipment with compatible attachments limited to a maximum of one hundred sixty net engine horsepower.
>
> In the case of a lease, the total tax rate required by law applies on each payment until the total tax paid equals three hundred dollars. Nothing in this section prohibits a taxpayer from paying the total tax due at the time of execution of the lease, or with any payment

under the lease. To qualify for the tax limitation provided by this section, a lease must be in writing and specifically state the term of, and remain in force for, a period in excess of ninety continuous days.

Even though Code Section 12-36-2110 does not refer to the definition in Code Section 56-3-20 with respect to "motor vehicles" (it does with respect to trailers and semitrailers), under the above rule of construction, it is proper to do so under the rule of statutory construction of statutes in pari materia.

The following from 73 Am. Jur. 2D Statutes Section 188 explains this rule of construction:

> Under the rule of statutory construction of statutes in pari materia, statutes are not to be considered as isolated fragments of law, but as a whole, or as parts of a great, connected, homogenous system. Such statutes are considered as if they constituted but one act, so that sections of one act may be considered as though they were parts of the other act, as far as this can reasonably be done. Indeed, as a general rule, where legislation dealing with a particular subject consists of a system of related general provisions indicative of a settled policy, new enactments of a fragmentary nature on that subject are to be taken as intended to fit into the existing system and to be carried into effect conformably to it, unless a different purpose is shown plainly.

Code Section 56-3-20 defines a "motor vehicle" as follows:

> (2) "Motor vehicle:" Every vehicle which is self-propelled, except mopeds, and every vehicle which is propelled by electric power obtained from overhead trolley wires, but not operated upon rails; (Emphasis added.)

Code Section 56-3-20 defines a "vehicle" and "highway" as follows:

> (1) "Vehicle:" Every device in, upon or by which any person or property is or may be transported or drawn upon a highway, except devices moved by human power or used exclusively upon stationary rails or tracks; (Emphasis added.)
>
> (25) "Street" or "highway:" The entire width between boundary lines of every way publicly maintained when any part thereof is open to the use of the public for purposes of vehicular travel.

Based on the phrase "is or may be transported or drawn upon a highway" as found in the definition of "vehicle," a motor vehicle or a recreational vehicle is one which is authorized for use on the highways of this state.

All terrain vehicles and legend race cars are not authorized to operate on the highways of this state.

Based on the above, it is the department's opinion that sales of all terrain vehicles and legend race cars, as described in the facts, are not entitled to the maximum tax under Code Section 12-36-2110.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Elizabeth Carpentier
Elizabeth Carpentier, Director

March 27, 2000
Columbia, South Carolina

ROA 823

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

SC INFORMATION LETTER #17-10 (Revised)[1]

| | |
|---|---|
| SUBJECT: | South Carolina Infrastructure and Economic Development Reform Act |
| DATE: | June 27, 2017 |
| REFERENCE: | Act No. 40 (Enacted May 10, 2017) |
| AUTHORITY: | S.C. Code Ann. Section 12-4-320 (2014)<br>SC Revenue Procedure #09-3 |
| SCOPE: | An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value. |

## NOTICE TO MOTOR VEHICLE, MOTORCYCLE, AND TRAILER DEALERS AND RETAILERS

***Overview of New Infrastructure Maintenance Fee:***

The General Assembly recently enacted the South Carolina Infrastructure and Economic Development Reform Act to address the needs of South Carolina's transportation infrastructure system and to set the State on the path towards a first-class road network. As part of its effort to improve the State's transportation infrastructure network, a new infrastructure maintenance fee has been enacted that will become effective July 1, 2017.

*Registration in South Carolina upon Purchase or Lease*: The owner of each vehicle, trailer, semitrailer or other item that must be registered pursuant to Chapter 3 of Title 56 must pay the infrastructure maintenance fee upon first registering the vehicle, trailer, semitrailer or other item with the SC Department of Motor Vehicles ("SCDMV"). The infrastructure maintenance fee is remitted to SCDMV and is imposed at a rate of 5% of the gross proceeds of the sale, not to exceed $500, for a sale by a licensed SCDMV dealer or 5% of the vehicle's fair market value, not to exceed $500, for a sale by a person who is not an SCDMV licensed dealer.

Sales that are subject to the new infrastructure maintenance fee are exempt from the State and local sales and use taxes.

[1] See additional information on page 4.

If a dealer has a South Carolina retail license or offers to license and register the item, then the dealer must collect the infrastructure maintenance fee and remit it to SCDMV. Generally, based on information from SCDMV, a dealer is a person in the business of selling motor vehicles (e.g., cars, trucks, motorcycles, and motor homes) that is licensed with SCDMV. A dealer also includes, effective November 19, 2018, a person licensed with SCDMV in the business of selling mopeds.

*Registration in South Carolina after First Registration in Another State*: The infrastructure maintenance fee is also imposed when a vehicle, trailer, semi-trailer or other item required to be registered under Chapter 3 of Title 56 was first registered in another state by the owner and is subsequently registered for the first time in South Carolina by the same owner. This infrastructure maintenance fee is $250.

***Charts for Dealers, Other Retailers, and Nonretailers:***

The Department of Revenue, in coordination with the Department of Motor Vehicles, has prepared several charts to assist dealers and other retailers in determining: (1) whether the sale is subject to the new infrastructure maintenance fee or the sales and use tax; (2) whether to remit the infrastructure maintenance fee to the Department of Motor Vehicles or remit the sales and use tax on sales to nonresidents to the Department of Motor Vehicles or the Department of Revenue; and (3) the rate of the infrastructure maintenance fee or the sales and use tax.

Attached are three charts that address the following categories of sales, with each chart providing information concerning the type of vehicle, the fee or tax that applies to the transaction, the fee or tax rate, and the maximum fee or tax (if applicable):

- Chart 1: Motor Vehicles and Other Items Purchased and Registered in South Carolina by a South Carolina Resident and Other Items Purchased by a South Carolina Resident
- Chart 2: Motor Vehicles and Other Items Purchased in South Carolina by a Nonresident to be Registered or Used Outside of South Carolina
- Chart 3: Motor Vehicles and Other Items Previously Registered Outside of South Carolina

Chart 1 and Chart 2 address three types of transactions – (1) purchases from licensed SCDOR retailers who are also licensed SCDMV dealers (e.g., a motor vehicle dealership); (2) purchases from licensed SC DOR retailers who are not licensed SCDMV dealers (e.g., a retailer selling motor vehicles from its delivery fleet); and (3) purchases from nonretailers (e.g., a casual sale by an individual).

*General Summary*:

While these charts provide information about many different types of vehicles and other items, it is not an all-inclusive list of transactions. The application of the new infrastructure maintenance fee or the sales and use tax can generally be summarized as follows (unless the transaction is otherwise exempt):

General Rule:

- If the vehicle is required to be registered and is registered with the Department of Motor Vehicles, the Infrastructure Maintenance Fee applies and is remitted to the Department of Motor Vehicles.

- If the vehicle is of a type that is not required to be registered with the Department of Motor Vehicles, then the sales tax would apply and is remitted to the Department of Revenue (e.g., a utility trailer for personal use).

Sales to Nonresidents:

- If the vehicle is subject to the maximum tax provisions of Code Section 12-36-2110(A)(1) (e.g., motor vehicle, motorcycle, recreational vehicle), is of the type that would be registered in South Carolina if not for it being registered out-of-state, and is sold by a SCDMV licensed dealer to a nonresident who will register it in his home state, then the sales tax applies and is remitted to the Department of Motor Vehicles. (Note: The sales tax imposed on such sales to a nonresident by a person who is not a licensed SCDMV dealer are remitted to the Department of Revenue.)

  However, based on Code Section 12-36-930 and Code Section 12-36-2120, the sales tax is not due if (1) the purchaser's state of residence does not impose a sales tax on motor vehicles, trailers, semitrailers or pole trailers, (2) the purchaser's state of residence does not allow a credit against their use tax for sales tax paid on such items in South Carolina, or (3) the sale is otherwise exempt from the sales tax.

- If the vehicle is not subject to the maximum tax provisions of Code Section 12-36-2110(A)(1) and is sold to a nonresident who will register it in his home state, then the sales tax applies and it is remitted to Department of Revenue.

Casual Excise Tax:

- The casual excise tax will no longer apply to motor vehicles and motorcycles. Beginning July 1, 2017, the casual excise tax will only apply to aircraft, boats and boat motors. The infrastructure maintenance fee, however, is paid at the time of registration.

The attached charts provides the applicable rate for the infrastructure maintenance fee or the sales and use tax for each of the above scenarios and also provide general information, including information on exemptions for active duty military members.

***Additional Information*:**

This information letter, SC Information Letter #17-10, was originally issued on June 27, 2017. The attached charts were published as "drafts" at that time to provide immediate guidance. This revision of SC Information Letter #17-10 does not change the original charts. It only removes the "Draft" status of the charts and finalizes the charts as of December 12, 2017. For more detailed information about these changes, and for other changes that became effective July 1, 2017 (e.g., motor fuel user fee increase, maximum sales and use tax increase from $300 to $500 on certain items), see SC Information Letter #17-8.

If you have questions regarding the new infrastructure maintenance fee remitted to the Department of Motor Vehicles, or sales taxes remitted by licensed SCDMV dealers to the Department of Motor Vehicles on sales to nonresidents, please contact the Department of Motor Vehicles at cartaxes@scdmv.net.

If you have questions regarding all other sales and use tax matters, please contact the Department of Revenue at (803) 898-5000 or salestax@dor.sc.gov.

# ITEMS SUBJECT TO SALES/USE TAX OR INFRASTRUCTURE MAINTENANCE FEE (IMF)
## - Effective July 1, 2017 -

| CHART 1: | MOTOR VEHICLES AND OTHER ITEMS PURCHASED AND REGISTERED IN SOUTH CAROLINA BY A SOUTH CAROLINA RESIDENT AND OTHER ITEMS PURCHASED BY A SOUTH CAROLINA RESIDENT | | |
|---|---|---|---|
| **ITEM PURCHASED** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS NOT A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A NONRETAILER (A person not in the business of selling tangible personal property at retail - e.g., a casual sale by an individual)** |
| Motor Vehicle (Including Low Speed Vehicles & State/County/Local Government Vehicles with a plate class of SG, CG, MG, or RG) (Maximum Sales Tax Item) | IMF Remitted by Dealer to DMV 5% up to $500 | No Sales Tax Due Since Transaction is Exempt Under S.C. Code § 12-36-2120(83)<br><br>No IMF Collected by Retailer<br><br>IMF Remitted by Buyer to DMV Upon Registration 5% up to $500 (However, if Payment of a Sales Tax can be Documented, No IMF is Due) | No Sales Tax or Casual Excise Tax Due on Transaction and No IMF Collected by Seller<br><br>IMF Remitted by Buyer to DMV Upon Registration 5% up to $500 |
| Motorcycle (Maximum Sales Tax Item) | IMF Remitted by Dealer to DMV 5% up to $500 | No Sales Tax Due Since Transaction is Exempt Under S.C. Code § 12-36-2120(83)<br><br>No IMF Collected by Retailer<br><br>IMF Remitted by Buyer to DMV Upon Registration 5% up to $500 (However, if Payment of a Sales Tax can be Documented, No IMF is Due) | No Sales Tax or Casual Excise Tax Due on Transaction and No IMF Collected by Seller<br><br>IMF Remitted by Buyer to DMV Upon Registration 5% up to $500 |
| US Government Vehicle | Exempt | Exempt (See S.C. Code § 12-36-2120(2)) | |

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| CHART 1: | MOTOR VEHICLES AND OTHER ITEMS PURCHASED AND REGISTERED IN SOUTH CAROLINA BY A SOUTH CAROLINA RESIDENT AND OTHER ITEMS PURCHASED BY A SOUTH CAROLINA RESIDENT | | |
|---|---|---|---|
| **ITEM PURCHASED** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS NOT A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A NONRETAILER (A person not in the business of selling tangible personal property at retail - e.g., a casual sale by an individual)** |
| Motor Homes<br>(Maximum Sales Tax Item) | IMF Remitted by Dealer to DMV<br>5% up to $500 | No Sales Tax Due Since Transaction is Exempt Under S.C. Code § 12-36-2120(83)<br><br>No IMF Collected by Retailer<br><br>IMF Remitted by Buyer to DMV Upon Registration<br>5% up to $500<br>(However, if Payment of a Sales Tax can be Documented, No IMF is Due) | No Sales Tax or Casual Excise Tax Due on Transaction and<br>No IMF Collected by Seller<br><br>IMF Remitted by Buyer to DMV Upon Registration<br>5% up to $500 |
| Moped<br>(Purchased on or after November 19, 2018 - See 2017 Act No. 89)<br>(Maximum Sales Tax Item) | IMF Remitted by Dealer to DMV<br>5% up to $500 | No Sales Tax Due Since Transaction is Exempt Under S.C. Code § 12-36-2120(83)<br><br>No IMF Collected by Retailer<br><br>IMF Remitted by Buyer to DMV Upon Registration<br>5% up to $500<br>(However, if Payment of a Sales Tax can be Documented, No IMF is Due) | No Sales Tax or Casual Excise Tax Due on Transaction and<br>No IMF Collected by Seller<br><br>IMF Remitted by Buyer to DMV Upon Registration<br>5% up to $500 |
| Moped<br>(Purchased prior to November 19, 2018) | | Sales Tax Remitted by Retailer to DOR<br>6% + Local | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |

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| CHART 1: | MOTOR VEHICLES AND OTHER ITEMS PURCHASED AND REGISTERED IN SOUTH CAROLINA BY A SOUTH CAROLINA RESIDENT AND OTHER ITEMS PURCHASED BY A SOUTH CAROLINA RESIDENT | | |
|---|---|---|---|
| **ITEM PURCHASED** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS NOT A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A NONRETAILER (A person not in the business of selling tangible personal property at retail - e.g., a casual sale by an individual)** |
| Trailer or Semitrailer, Pulled by a Truck Tractor (Maximum Sales Tax Item) | | No Sales Tax Due Since Transaction is Exempt Under S.C. Code § 12-36-2120(83)<br><br>No IMF Collected by Retailer<br><br>IMF Remitted by Buyer to DMV Upon Registration 5% up to $500 (However, if Payment of a Sales Tax can be Documented, No IMF is Due) | No Sales Tax or Casual Excise Tax Due on Transaction and No IMF Collected by Seller<br><br>IMF Remitted by Buyer to DMV Upon Registration 5% up to $500 |
| Pole Trailer | | No Sales Tax Due Since Transaction is Exempt Under S.C. Code § 12-36-2120(83)<br><br>No IMF Collected by Retailer<br><br>IMF Remitted by Buyer to DMV Upon Registration 5% up to $500 (However, if Payment of a Sales Tax can be Documented, No IMF is Due) | No Sales Tax or Casual Excise Tax Due on Transaction and No IMF Collected by Seller<br><br>IMF Remitted by Buyer to DMV Upon Registration 5% up to $500 |
| Utility Trailers, Boat Trailers, and Farm Trailers - Business Use | | No Sales Tax Due Since Transaction is Exempt Under S.C. Code § 12-36-2120(83) or S.C. Code § 12-36-2120(16)<br><br>No IMF Collected by Retailer<br><br>IMF Remitted by Buyer to DMV Upon Registration 5% up to $500 (However, if Payment of a Sales Tax can be Documented, No IMF is Due) | No Sales Tax or Casual Excise Tax Due on Transaction and No IMF Collected by Seller<br><br>IMF Remitted by Buyer to DMV Upon Registration 5% up to $500 |

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| CHART 1: | MOTOR VEHICLES AND OTHER ITEMS PURCHASED AND REGISTERED IN SOUTH CAROLINA BY A SOUTH CAROLINA RESIDENT AND OTHER ITEMS PURCHASED BY A SOUTH CAROLINA RESIDENT | | |
|---|---|---|---|
| **ITEM PURCHASED** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS NOT A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A NONRETAILER (A person not in the business of selling tangible personal property at retail - e.g., a casual sale by an individual)** |
| Utility Trailers, Boat Trailers, and Farm Trailers - Personal Use | | Sales Tax Remitted by Retailer to DOR<br>6% + Local (Unless Exempt Under S.C. Code § 12-36-2120(16)) | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |
| Horse Trailer<br>(Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR<br>5% up to $500 | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |
| Recreational Vehicles Pulled by a Motor Vehicle (Tent Campers, Travel Trailers, Park Models, Park Trailers, and Fifth Wheels)<br>(Maximum Sales Tax Item) | | No Sales Tax Due Since Transaction is Exempt Under S.C. Code § 12-36-2120(83)<br><br>No IMF Collected by Retailer<br><br>IMF Remitted by Buyer to DMV Upon Registration<br>5% up to $500<br>(However, if Payment of a Sales Tax can be Documented, No IMF is Due) | No Sales Tax or Casual Excise Tax Due on Transaction and No IMF Collected by Seller<br><br>IMF Remitted by Buyer to DMV Upon Registration<br>5% up to $500 |
| Dirt Bikes (Off Road)<br>(Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR<br>5% up to $500 | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |
| Aircraft<br>(Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR<br>5% up to $500 | No Sales Tax Collected by Seller<br><br>Buyer Remits Casual Excise Tax to DOR Upon Issuance of Certificate of Title, or Other Proof of Ownership<br>5% up to $500 |

| CHART 1: | MOTOR VEHICLES AND OTHER ITEMS PURCHASED AND REGISTERED IN SOUTH CAROLINA BY A SOUTH CAROLINA RESIDENT AND OTHER ITEMS PURCHASED BY A SOUTH CAROLINA RESIDENT | | |
|---|---|---|---|
| **ITEM PURCHASED** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS NOT A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A NONRETAILER (A person not in the business of selling tangible personal property at retail - e.g., a casual sale by an individual)** |
| Boat or Boat with Motor Permanently Attached at Time of Sale (Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR 5% up to $500 | No Sales Tax Collected by Seller<br><br>Buyer Remits Casual Excise Tax to DOR or DNR Upon Issuance of Certificate of Title, or Other Proof of Ownership 5% up to $500 |
| Boat Motor (Not permanently attached to boat at time of sale) (Not a Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR 6% + Local<br><br>Note: Local Sales/Use Taxes Apply Except for the Local Option Tax in S.C. Code § 4-10-20 | No Sales Tax Collected by Seller<br><br>Buyer Remits Casual Excise Tax to DOR or DNR Upon Issuance of Certificate of Title, or Other Proof of Ownership 6% |
| Golf Carts, ATVs, and Go-Carts | | Sales Tax Remitted by Retailer to DOR 6% + Local | No Sales or Casual Excise Tax Due on Transaction |
| Professional Race Cars Towed to or from a Race Track | | Sales Tax Remitted by Retailer to DOR 6% + Local | No Sales Tax, Casual Excise Tax or IMF Due on Transaction |
| Single Family Modular Home (Ch. 43, Title 23) | | Sales Tax Remitted by Retailer to DOR 6% + Local | No Sales or Casual Excise Tax Due on Transaction |
| Musical Instrument/Office Equipment Purchased by IRC § 501(c)(3) Religious Organization (Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR 5% up to $300 (See S.C. Code § 12-36-2110(C)) | No Sales or Casual Excise Tax Due on Transaction |
| Manufactured Home (Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR (See S.C. Code § 12-36-2110(B)) | No Sales or Casual Excise Tax Due on Transaction |

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**(See General Information for Chart 1 on the Following Page)**

# CHART 1 GENERAL INFORMATION

## Maximum Tax Items (5% up to $500) under S.C. Code § 12-36-2110(A)

- Motor Vehicle
- Motorcycle
- Trailer or Semitrailer, capable of being pulled only by a truck tractor
- Recreational Vehicles including Tent Campers, Travel Trailers, Park Models, Park Trailers, Motor Homes, and Fifth Wheels
- Horse Trailer
- Fire Safety Education Trailer
- Self-Propelled Light Construction Equipment with compatible attachments limited to a maximum of 160 net engine horsepower
- Boat
- Aircraft, including unassembled aircraft to be assembled by the purchaser, but not items to be added to the unassembled aircraft

## Sales and Use Tax Exemptions

Chart 1 provides the tax rate and maximum tax (if applicable) for various sales and use tax transactions. Notwithstanding the above, some sales may be exempt under S.C. Code § 12-36-2120 (e.g., farm trailers used in planting, cultivating and harvesting of farm crops - S.C. Code § 12-36-2120(16)) and therefore not subject to the tax.

## Purchases by Nonresidents for First Registration or Use in South Carolina

Chart 1 concerns motor vehicles and other items that are purchased and registered in South Carolina by South Carolina residents. However, Chart 1 also applies to motor vehicles and other items purchased by nonresidents that are first registered in South Carolina with the SC Department of Motor Vehicles ("SCDMV") (i.e., subject to the Infrastructure Maintenance Fee) or are purchased by nonresidents for use in South Carolina (sales or use tax), unless otherwise exempt.

## Out-of-State Delivery by a Retailer or by a Common Carrier on Behalf of a Retailer

Notwithstanding the above, a sale is exempt from state and local sales and use tax if the seller, by contract of sale, is obligated either (1) to deliver the item to the buyer (or an agent or donee of the buyer) at a point outside of South Carolina, or (2) to deliver the item to a common carrier or the US mail for transportation to the buyer (or an agent or donee of the buyer) at a point outside of South Carolina. See S.C. Code § 12-36-2120(36).

## Active Duty Military Members

See Charts 2 and 3 for information on the taxes and fees imposed on active duty military members, if any.

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# ITEMS SUBJECT TO SALES/USE TAX
# OR INFRASTRUCTURE MAINTENANCE FEE (IMF)
## - Effective July 1, 2017 -

| CHART 2: | MOTOR VEHICLES AND OTHER ITEMS PURCHASED IN SOUTH CAROLINA BY A NONRESIDENT TO BE REGISTERED OR USED OUTSIDE OF SOUTH CAROLINA | | |
|---|---|---|---|
| **ITEM PURCHASED** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS NOT A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A NONRETAILER (e.g., a casual sale by an individual)** |
| Motor Vehicle (Maximum Sales Tax Item) | Sales Tax Remitted by Dealer to DMV<br><br>Lesser of sales tax imposed in the purchaser's state of residence or 5% sales tax, but no more than $500<br><br>See Notes 1 and 2 for exceptions | Sales Tax Remitted by Retailer to DOR<br><br>Lesser of sales tax imposed in the purchaser's state of residence or 5% sales tax, but no more than $500<br><br>See Note 1 for exceptions | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |
| Motor Homes (Maximum Sales Tax Item) | Sales Tax Remitted by Dealer to DMV<br><br>Lesser of sales tax imposed in the purchaser's state of residence or 5% sales tax, but no more than $500<br><br>See Notes 1 and 2 for exceptions | Sales Tax Remitted by Retailer to DOR<br><br>Lesser of sales tax imposed in the purchaser's state of residence or 5% sales tax, but no more than $500<br><br>See Note 1 for exceptions | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |
| Motorcycle (Maximum Sales Tax Item) | Sales Tax Remitted by Dealer to DMV<br><br>Lesser of sales tax imposed in the purchaser's state of residence or 5% sales tax, but no more than $500<br><br>See Notes 1 and 2 for exceptions | Sales Tax Remitted by Retailer to DOR<br><br>Lesser of sales tax imposed in the purchaser's state of residence or 5% sales tax, but no more than $500<br><br>See Note 1 for exceptions | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |

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| CHART 2: | MOTOR VEHICLES AND OTHER ITEMS PURCHASED IN SOUTH CAROLINA BY A NONRESIDENT TO BE REGISTERED OR USED OUTSIDE OF SOUTH CAROLINA | | |
|---|---|---|---|
| **ITEM PURCHASED** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS NOT A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A NONRETAILER (e.g., a casual sale by an individual)** |
| Dirt Bikes (Off Road)<br>(Maximum Sales Tax Item)<br>(Not of a Type Subject to Registration under S.C. Code § 56-3-627) | Sales Tax Remitted by Dealer to DOR<br>5% up to $500 | Sales Tax Remitted by Retailer to DOR<br>5% up to $500 | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |
| Moped<br>(Purchased on or after November 19, 2018 - See 2017 Act No. 89)<br>(Maximum Sales Tax Item) | Sales Tax Remitted by Dealer to DMV<br><br>Lesser of sales tax imposed in the purchaser's state of residence or 5% sales tax, but no more than $500<br><br>See Notes 1 and 2 for exceptions | Sales Tax Remitted by Retailer to DOR<br><br>Lesser of sales tax imposed in the purchaser's state of residence or 5% sales tax, but no more than $500<br><br>See Notes 1 and 2 for exceptions | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |
| Recreational Vehicles Pulled by a Motor Vehicle (Tent Campers, Travel Trailers, Park Models, Park Trailers, and Fifth Wheels)<br>(Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR<br><br>Lesser of sales tax imposed in the purchaser's state of residence or 5% sales tax, but no more than $500<br><br>See Notes 1 and 2 for exceptions | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |
| Trailer or Semitrailer of a Type Required to be Licensed and Registered<br>(Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR<br><br>Lesser of sales tax imposed in the purchaser's state of residence or 5% sales tax, but no more than $500<br><br>See Notes 1 and 2 for exceptions | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |

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| CHART 2: | MOTOR VEHICLES AND OTHER ITEMS PURCHASED IN SOUTH CAROLINA BY A NONRESIDENT TO BE REGISTERED OR USED OUTSIDE OF SOUTH CAROLINA | | |
|---|---|---|---|
| **ITEM PURCHASED** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS NOT A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A NONRETAILER (e.g., a casual sale by an individual)** |
| Trailer, Semitrailer, or Pole Trailer of a Type Required to be Licensed and Registered (Not a Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR<br><br>Lesser of sales tax imposed in the purchaser's state of residence or 6% + Local<br><br>See Notes 1 and 2 for exceptions | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |
| Trailer or Semitrailer of a Type Not Required to be Licensed and Registered (Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR 5% up to $500 | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |
| Trailer or Semitrailer of a Type Not Required to be Licensed and Registered (Not a Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR 6% + Local | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |
| *Nonresident Military* Motor Vehicles (excluding trucks) and Motorcycles Purchased by a Non-Resident Member of the Military Located in South Carolina by Reason of Orders of the US Armed Forces (e.g., car, minivan, SUV, motorcycle) (Personal Use Only) | No IMF or Sales Tax Remitted on Transaction<br><br>Exempt under S.C. Code §§ 12-36-2120(25) & 56-3-627(H) regardless of state of registration | No IMF or Sales Tax Remitted on Transaction<br><br>Exempt under S.C. Code §§ 12-36-2120(25) & 56-3-627(H) regardless of state of registration | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |

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| CHART 2: | MOTOR VEHICLES AND OTHER ITEMS PURCHASED IN SOUTH CAROLINA BY A NONRESIDENT TO BE REGISTERED OR USED OUTSIDE OF SOUTH CAROLINA | | |
|---|---|---|---|
| **ITEM PURCHASED** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS NOT A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A NONRETAILER (e.g., a casual sale by an individual)** |
| *Nonresident Military and Spouse* Motor Vehicles (including trucks), Motorcycles, Trailers and Semitrailers Purchased by a Non-Resident Member of the Military (including Spouse) Located in South Carolina by Reason of Orders of the US Armed Forces (e.g., car, motor home, recreational trailer, truck, minivan, SUV, motorcycle) (Personal Use Only) | No IMF or Sales Tax Remitted on Transaction if the license, fee, or excise is paid by the servicemember in the servicemember's State of domicile or residence.<br><br>Exempt Under Servicemember Civil Relief Act See §§ 3911 (Definitions), 4001 (Exemption for Personal Property), and 49 U.S. Code § 30102 (Definition of Motor Vehicle) | No IMF or Sales Tax Remitted on Transaction if the license, fee, or excise is paid by the servicemember in the servicemember's State of domicile or residence.<br><br>Exempt Under Servicemember Civil Relief Act See §§ 3911 (Definitions), 4001 (Exemption for Personal Property), and 49 U.S. Code § 30102 (Definition of Motor Vehicle) | No Sales Tax or Casual Excise Tax Due on Transaction<br><br>No IMF due on Transaction if the license, fee, or excise is paid by the servicemember in the servicemember's State of domicile or residence. |
| Aircraft (Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR 5% up to $500 | No Sales Tax or IMF Due on Transaction<br><br>No Casual Excise Tax Due, Unless Buyer Obtains a Certificate of Title or Other Proof of Ownership in South Carolina (If Casual Excise Tax Applies, 5% up to $500) |

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| CHART 2: | MOTOR VEHICLES AND OTHER ITEMS PURCHASED IN SOUTH CAROLINA BY A NONRESIDENT TO BE REGISTERED OR USED OUTSIDE OF SOUTH CAROLINA | | |
|---|---|---|---|
| **ITEM PURCHASED** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS NOT A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A NONRETAILER (e.g., a casual sale by an individual)** |
| Boat or Boat with Motor Permanently Attached at Time of Sale (Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR 5% up to $500 | No Sales Tax or IMF Due on Transaction<br><br>No Casual Excise Tax Due, Unless Buyer Obtains a Certificate of Title or Other Proof of Ownership in South Carolina (If Casual Excise Tax Applies, 5% up to $500) |
| Boat Motor (Not permanently attached to boat at time of sale) (Not a Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR 6% + Local<br><br>Note: Local Sales/Use Taxes Apply Except for the Local Option Tax in S.C. Code § 4-10-20 | No Sales Tax or IMF Due on Transaction<br><br>No Casual Excise Tax Due, Unless Buyer Obtains a Certificate of Title or Other Proof of Ownership in South Carolina (If Casual Excise Tax Applies, 6% but no Local Taxes) |
| Golf Carts, ATVs, and Go-Carts | | Sales Tax Remitted by Retailer to DOR 6% + Local | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |

| CHART 2: | MOTOR VEHICLES AND OTHER ITEMS PURCHASED IN SOUTH CAROLINA BY A NONRESIDENT TO BE REGISTERED OR USED OUTSIDE OF SOUTH CAROLINA | | |
|---|---|---|---|
| **ITEM PURCHASED** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A LICENSED RETAILER WITH SCDOR WHO IS NOT A LICENSED DEALER WITH SCDMV** | **PURCHASED FROM A NONRETAILER (e.g., a casual sale by an individual)** |
| Moped (Purchased prior to November 19, 2018) | | Sales Tax Remitted by Retailer to DOR 6% + Local | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |
| Musical Instrument/Office Equipment Purchased by IRC § 501(c)(3) Religious Organization (Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR 5% up to $300 See S.C. Code § 12-36-2110(C) | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |
| Manufactured Home (Maximum Sales Tax Item) | | Sales Tax Remitted by Retailer to DOR See S.C. Code § 12-36-2110(B) | No Sales Tax, Casual Excise Tax, or IMF Due on Transaction |

**(See General Information and Notes for Chart 2 on the Following Pages)**

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# CHART 2 GENERAL INFORMATION

## Maximum Tax Items (5% up to $500) under S.C. Code § 12-36-2110(A)

- Motor Vehicle
- Motorcycle
- Trailer or Semitrailer, capable of being pulled only by a truck tractor
- Recreational Vehicles including Tent Campers, Travel Trailers, Park Models, Park Trailers, Motor Homes, and Fifth Wheels
- Horse Trailer
- Fire Safety Education Trailer
- Self-Propelled Light Construction Equipment with compatible attachments limited to a maximum of 160 net engine horsepower
- Boat
- Aircraft, including unassembled aircraft to be assembled by the purchaser, but not items to be added to the unassembled aircraft

## Sales and Use Tax Exemptions

Chart 4 provides the tax rate and maximum tax (if applicable) for various sales and use tax transactions. Notwithstanding the above, some sales may be exempt under S.C. Code § 12-36-2120 (e.g., farm trailers used in planting, cultivating and harvesting of farm crops - S.C. Code § 12-36-2120(16)) and therefore not subject to the tax.

## Purchases by Nonresidents for First Registration or Use in South Carolina

Chart 1 concerns motor vehicles and other items that are purchased and registered in South Carolina by South Carolina residents. However, Chart 1 also applies to motor vehicles and other items purchased by nonresidents that are first registered in South Carolina with the SC Department of Motor Vehicles ("SCDMV") (i.e., subject to the Infrastructure Maintenance Fee) or are purchased by nonresidents for use in South Carolina (sales or use tax), unless otherwise exempt.

## Active Duty Military Members

*Resident Military Members*: See Chart 1 for registration or purchases by military members who are residents of South Carolina.

*Nonresident Military Members*: See also Chart 1 and 3 for more information on the taxes and fees imposed on nonresident active duty military members, if any.

R@A-840

# CHART 2 NOTES

## Note 1: Purchases by Nonresidents for Registration in the Purchaser's State of Residence

Code Section 12-36-930 provides that the sales tax due on a sale to a nonresident of a motor vehicle, trailer, semitrailer, or pole trailer that is to be registered and licensed in the nonresident purchaser's state of residence, is the lesser of (1) the sales tax which would be imposed on the sale in the purchaser's state of residence or (2) the tax that would be imposed in South Carolina.

No sales tax is due in South Carolina if (1) a nonresident purchaser cannot receive a credit in his resident state for sales tax paid to South Carolina or (2) the nonresident's state does not impose a sales tax on the sale of a motor vehicle, trailer, semitrailer, or pole trailer.

Examples (as of July 1, 2017):

*Georgia and North Carolina*: Since Georgia and North Carolina do not impose a sales tax on the sale of motor vehicles, no sales tax is due in South Carolina on a sale to a Georgia or North Carolina resident who will license and register the motor vehicle in their state of residence.

*Virginia*: Since Virginia does not allow a credit against its use tax for sales tax paid in South Carolina on the purchase of a motor vehicle, no sales tax is due in South Carolina on a sale to a Virginia resident who will license and register the motor vehicle in their state of residence.

*Alabama, Florida, and Tennessee*: Since Alabama, Florida, and Tennessee impose a sales tax on the sale of motor vehicles and allow a credit against use tax for sales taxes paid in South Carolina on purchases of motor vehicles, the South Carolina sales tax is due on the lesser of the sales tax imposed in the purchaser's state of residence or 5% South Carolina sales tax, but no more than $500.

## Note 2: Out-of-State Delivery by a Retailer or by a Common Carrier on Behalf of a Retailer

Notwithstanding the above, a sale is exempt from state and local sales and use tax if the seller, by contract of sale, is obligated either (1) to deliver the item to the buyer (or an agent or donee of the buyer) at a point outside of South Carolina, or (2) to deliver the item to a common carrier or the US mail for transportation to the buyer (or an agent or donee of the buyer) at a point outside of South Carolina. See S.C. Code § 12-36-2120(36).

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| CHART 3: | MOTOR VEHICLES AND OTHER ITEMS PREVIOUSLY REGISTERED OUTSIDE OF SOUTH CAROLINA<br>- Effective July 1, 2017 - |
|---|---|
| **Item Previously Registered Outside of South Carolina** | **Infrastructure Maintenance Fee (IMF)** |
| Vehicle Previously Registered Out-of-State by the Owner and Subsequently Registered in SC for the first time by the Same Owner | IMF Remitted by Owner to DMV<br><br>$250 |
| *Active Duty Military Member and Family (Resident or Nonresident)*:<br>Vehicle Previously Registered Out-of-State by Active Duty Military or Spouse/ Dependent and Subsequently Registered for the first time in SC by Same Owner | No IMF Due on Registration in South Carolina<br><br>Exempt Under S.C. Code § 56-3-627(D)(2) |

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

# SC REVENUE RULING #18-1

| | |
|---|---|
| SUBJECT: | Motor Vehicles, Motorcycles, Trailers, Semitrailers, Pole Trailers and Other Vehicles<br>(Sales and Use Tax) |
| EFFECTIVE DATE: | July 1, 2017 |
| SUPERSEDES: | SC Revenue Ruling #10-6[1], SC Revenue Ruling #05-4, SC Revenue Advisory Bulletin #00-03[2], SC Revenue Ruling #97-5, and all previous advisory opinions and any oral directives in conflict herewith. |
| REFERENCES: | Title 12, Chapter 36 of the S.C. Code of Laws (2014, Supp. 2016)<br>Act 40 of 2017, Sections 5 and 7 (Enacted May 10, 2017) |
| AUTHORITY: | S.C. Code Ann. Section 12-4-320 (2014)<br>S.C. Code Ann. Section 1-23-10(4) (2005)<br>SC Revenue Procedure #09-3 |
| SCOPE: | The purpose of a Revenue Ruling is to provide guidance to the public. It is an advisory opinion issued to apply principles of tax law to a set of facts or general category of taxpayers. It is the Department's position until superseded or modified by a change in statute, regulation, court decision, or another Department advisory opinion. |

## INTRODUCTION:

South Carolina imposes a sales and use tax on persons engaged in the business of selling tangible personal property at retail, including motor vehicles, motorcycles, trailers, semitrailers, and pole trailers. However, effective July 1, 2017, sales or purchases of most motor vehicles, motorcycles, trailers, semitrailers, and pole trailers are subject to a new Infrastructure Maintenance Fee instead of a sales and use tax or a casual excise tax.

[1] See Question #29 of this advisory opinion (SC Revenue Ruling #18-1).
[2] See Questions #31 and 33 of this advisory opinion (SC Revenue Ruling #18-1).

***Infrastructure Maintenance Fee***

The General Assembly recently enacted the South Carolina Infrastructure and Economic Development Reform Act to address the needs of South Carolina's transportation infrastructure system. As part of its effort to improve the State's transportation infrastructure network, a new infrastructure maintenance fee became effective July 1, 2017.

*Registration in South Carolina upon Purchase or Lease*: The owner of each vehicle, trailer, semitrailer or other item that must be registered pursuant to Chapter 3 of Title 56 must pay the infrastructure maintenance fee upon first registering the vehicle, trailer, semitrailer or other item with the SC Department of Motor Vehicles ("SCDMV"). The infrastructure maintenance fee is remitted to SCDMV and is imposed at a rate of 5% of the gross proceeds of the sale, not to exceed $500, for a sale by a licensed SCDMV dealer, or 5% of the vehicle's fair market value, not to exceed $500, for a sale by a person who is not a SCDMV licensed dealer.

Sales that are subject to the new infrastructure maintenance fee are exempt from state and local sales and use taxes (Code Section 12-36-2120(83)).

If a dealer has a South Carolina retail license or offers to license and register the item, then the dealer must collect the infrastructure maintenance fee and remit it to SCDMV. Generally, based on information from SCDMV, a dealer is a person in the business of selling motor vehicles (e.g., cars, trucks, motorcycles, and motor homes) that is licensed with SCDMV. A dealer also includes, effective November 19, 2018, a person licensed with SCDMV in the business of selling mopeds.

*Registration in South Carolina after First Registration in Another State*: The infrastructure maintenance fee is also imposed when a vehicle, trailer, semitrailer or other item required to be registered under Chapter 3 of Title 56 was first registered in another state by the owner and is subsequently registered for the first time in South Carolina by the same owner. This infrastructure maintenance fee is $250, but it does not apply to active duty members of the military, their spouses, and their dependents.

***Sales and Use Tax and Casual Excise Tax***

Sales of vehicles by persons engaged in the business of selling tangible personal property at retail that are not required to be registered with SCDMV under Chapter 3 of Title 56 are subject to the sales and use tax. The tax due on such sales depends on whether the vehicle is subject to the maximum tax provisions of Code Section 12-36-2110 and whether the vehicle will be registered by the purchaser in his state of residence.

If the sale of a vehicle is subject to the maximum tax provisions of Code Section 12-36-2110, then the sales and use tax is imposed at a rate of 5% of "gross proceeds of sales" or "sales price," not to exceed $500. Local sales and use taxes do not apply.

If the sale of a vehicle is not subject to the maximum tax provisions of Code Section 12-36-2110, then the sales and use tax is imposed at a rate of 6% of "gross proceeds of sales" or "sales price," plus any applicable local sales and use tax.

However, if the vehicle is a motor vehicle, or a trailer, semitrailer, or pole trailer of a type to be registered and licensed, and is sold to a nonresident for registration in his state of residence, then the sales tax is imposed at the lesser of the sales tax due in the purchaser's state of residence or the sales tax due in South Carolina, unless the sale is otherwise excluded or exempted from the South Carolina sales and use tax. However, no sales tax is due in South Carolina if the nonresident purchaser cannot receive a credit in his state of residence for sales tax paid to South Carolina.

The casual excise tax, which is imposed upon the issuance of a certificate of title or other proof of ownership for certain items, no longer applies to motor vehicles and motorcycles effective July 1, 2017.

**GENERAL SUMMARY:**

The application of the new infrastructure maintenance fee or the sales and use tax on the sale or purchase of a vehicle can generally be summarized as follows (unless the transaction is otherwise exempt):

General Rule:

- If the vehicle is required to be registered under Chapter 3 of Title 56 and is registered with the SCDMV, the infrastructure maintenance fee applies and is remitted to the SCDMV. The sale or purchase of a vehicle that is subject to the infrastructure maintenance fee is exempt from state and local sales and use taxes.

- If the vehicle is of a type that is not required to be registered with the SCDMV, then the sales and use tax would apply and is remitted to the Department of Revenue (e.g., a utility trailer purchased for personal use).

Sales to Nonresidents:

**Maximum Tax Items**

- If the vehicle is subject to the maximum tax provisions of Code Section 12-36-2110(A)(1) (e.g., motor vehicle, motorcycle, recreational vehicle), is of a type that would be registered in South Carolina if not for it being registered out-of-state, and is sold by an SCDMV licensed dealer to a nonresident who will register it in his home state, then the sales tax applies and is remitted to the SCDMV. (Note: The sales tax imposed on such sales to a nonresident by a person who is not a licensed SCDMV dealer are remitted to the Department of Revenue.)

However, based on Code Section 12-36-930 and Code Section 12-36-2120, the sales tax is not due if (1) the purchaser's state of residence does not impose a sales tax on the motor vehicle, trailer, semitrailer or pole trailer, (2) the purchaser's state of residence does not allow a credit for sales tax paid in South Carolina on the motor vehicle, trailer, semitrailer or pole trailer, or (3) the sale is otherwise exempt from the sales tax.

**Items Not Subject to the Maximum Tax**

- If the vehicle is a trailer, semitrailer or pole trailer that is not subject to the maximum tax provisions of Code Section 12-36-2120(A)(1), is of a type required to be licensed and registered, and is sold to a nonresident who will register it in his home state, then the sales tax applies and it is remitted to the Department of Revenue.

  However, based on Code Section 12-36-930 and Code Section 12-36-2120, the sales tax is not due if (1) the purchaser's state of residence does not impose a sales tax on the trailer, semitrailer or pole trailer, (2) the purchaser's state of residence does not allow a credit for sales tax paid in South Carolina on the trailer, semitrailer or pole trailer, or (3) the sale is otherwise exempt from the sales tax.

- If the vehicle is a trailer, semitrailer or pole trailer that is not subject to the maximum tax provisions of Code Section 12-36-2110(A)(1), is of a type not required to be licensed and registered, and is sold to a nonresident, then the sales tax applies and it is remitted to the Department of Revenue, unless the sale is otherwise exempt from the sales tax.

Casual Excise Tax:

- The casual excise tax no longer applies to motor vehicles and motorcycles. Effective July 1, 2017, the casual excise tax only applies to aircraft, boats and boat motors. The infrastructure maintenance fee, however, is paid on motor vehicles and motorcycles at the time of registration with SCDMV under the above rules.

Note: SC Information Letter #17-10 provides charts that include the applicable rate for the infrastructure maintenance fee or the sales and use tax for each of the above scenarios and also provides general information, including information on exemptions for active duty military members.

**PURPOSE:**

The purpose of this advisory opinion is to provide additional guidance in a question and answer format with respect to the application of the sales and use tax to sales or purchases of motor vehicles, motorcycles, trailers, semitrailers and pole trailers on or after July 1, 2017. It will address issues involving sales to residents and nonresidents, sales of farm trailers, sales by nonretailers (i.e., casual sales), leases and short-term rentals of motor vehicles, and sales to resident and nonresident members of the military and their spouses.

**DEFINITIONS:**

For purposes of this document, the terms "dealer", "retailer", and "nonretailer" are defined as follows:

Dealer: A person in the business of selling motor vehicles (e.g., cars, trucks, motorcycles, and motor homes) that is licensed with SCDMV.

Retailer: A person engaged in the business of selling tangible personal property (including, but not limited to motor vehicles, motorcycles, and motor homes) at retail. A person engaged in the business of selling tangible personal property at retail in South Carolina must obtained a retail license from the Department of Revenue.

Nonretailer: A person not engaged in the business of selling tangible personal property at retail. However, a nonretailer may sell tangible personal property on a casual and isolated basis, such as an individual who may sell his 20-year-old car because he plans to purchase a new car from a dealer. For more information on casual and isolated sales, see SC Regulation 117-322.

**QUESTIONS AND ANSWERS:**

**General Guidance**

1. Are sales of motor vehicles by a retailer licensed as a "dealer" with the SCDMV subject to the sales and use tax?

   **For sales on or after July 1, 2017**, the application of the sales and use tax on sales of motor vehicles by a retailer licensed as a "dealer" with the SCDMV is as follows:

   (a) Sales of motor vehicles to residents for registration in South Carolina are exempt from the sales and use tax under Code Section 12-36-2120(83) since such sales are subject to an infrastructure maintenance fee ("IMF") upon registration of the motor vehicle at the SCDMV. The IMF is remitted by the dealer to the SCDMV.

   (b) Sales of motor vehicles to nonresidents who will register the motor vehicle in South Carolina with the SCDMV are exempt from the sales and use tax under Code Section 12-36-2120(83) since such sales are subject to an IMF upon registration of the motor vehicle at the SCDMV. The IMF is remitted by the dealer to the SCDMV.

   (c) Sales of motor vehicles to nonresidents who will register the motor vehicle in their state of residence are subject to the sales tax in South Carolina at the lesser of the sales tax due in the purchaser's state of residence or 5% of the gross proceeds of sales, but no more than $500. This sales tax is paid to the SCDMV.

Note: If the purchaser's state of residence does not impose a sales tax on the purchase of a motor vehicle or does not allow the purchaser a credit against its use tax for a sales tax paid on the motor vehicle in South Carolina, then the sale of the motor vehicle is not subject to the South Carolina sales tax. See SC Information Letter #14-2.

2. Are sales by a retailer of trailers, semitrailers, and pole trailers subject to the sales and use tax?

The application of the state sales and use tax on sales of trailers, semitrailers, and pole trailers by a retailer depends on the type and use of the trailer, semitrailer, and pole trailer. For information concerning specific trailers, semitrailers and pole trailers, see the questions below.

3. What is the rate of the IMF?

The IMF is calculated as follows:

(a) For purchases or leases from a person licensed as a dealer with the SCDMV, the IMF is 5% of the "gross proceeds of sales" of the purchase or lease, but no more than $500. The term "gross proceeds of sales" is defined in the same manner as in Code Section 12-36-90 of the sales and use tax law.[3]

(b) For purchases or leases from a person not licensed as a dealer with the SCDMV, the IMF is 5% of the "fair market value" of the vehicle, but no more than $500.[4]

The IMF is remitted to the SCDMV upon registration of the motor vehicle at the SCDMV.

Note: An IMF in the amount of $250 is also due on motor vehicles and other items required to be registered with the SCDMV that were first registered in another state but which were subsequently registered in South Carolina by the same owner. For example, if a person is a resident of Virginia and his motor vehicle is registered with the State of Virginia, and that person later moves to South Carolina, the registration by that person of that same motor vehicle in South Carolina is subject to an IMF of $250.

[3] Generally, the term "gross proceeds of sales" is defined in Code Section 12-36-90 as the value proceeding or accruing from the sale of tangible personal property, without any deductions for the cost of goods sold; the cost of materials, labor, or service; interest paid; losses; transportation costs; manufacturers or importers excise taxes imposed by the United States; or any other expenses. It does not, however, include the value of any trade-in.

[4] "Fair market value" is defined in Code Section 56-3-627(C)(4) to mean the total purchase price less any trade-in, or the valuation shown in a national publication of used values adopted by the Department, less any trade-in.

4. Are motor vehicles, motorcycles, trailers and semitrailers subject to a maximum sales and use tax?

The sales and use taxes are imposed at the rate of 5% for the sale or lease of certain tangible personal property subject to a maximum tax. Local taxes administered and collected by the Department on behalf of local jurisdictions do not apply to the sale or lease of tangible personal property subject to a maximum tax.

A $500 maximum tax applies to each sale or each lease of the following items:

- motor vehicles;
- motorcycles (on-road or off-road);
- recreational vehicles, including tent campers, travel trailers, park trailers, motor homes and fifth wheels;
- boats;
- aircraft;
- trailers or semitrailers capable of being pulled only by a truck tractor;
- self-propelled light construction equipment with compatible attachments limited to a maximum of 160 net engine horsepower;
- fire safety education trailers; and
- horse trailers.

In order for the lease of any of the above items to qualify for the $500 maximum tax, the lease must be in writing and must specifically state the term of, and remain in force for, a period in excess of 90 continuous days. In addition, the sales or use tax applies to each renewal of the lease, and the maximum tax for that renewal will apply only if (1) the lease renewal is in writing and (2) the lease renewal specifically states a term of, and remains in force for, a period in excess of 90 continuous days.

A maximum tax does not apply to the sale or lease of the following items:

- trailers or semitrailers capable of being pulled by a vehicle other than a truck tractor;
- pole trailers;
- boat trailers;
- self-propelled light construction equipment with compatible attachments with a net engine horsepower that exceeds 160; and
- all-terrain vehicles, legend race cars, golf carts and any other items not meeting the definition of a motor vehicle.

Sales or leases of these items not subject to the maximum tax are subject to a state tax rate of 6%, plus any applicable local sales and use tax.

Note: If an item subject to the maximum sales and use tax is required to be registered with the SCDMV under Chapter 3 of Title 56, then the sale on that item is exempt from the sales and use tax and is subject to the IMF.

**Sales by a Retailer of Motor Vehicles, Motorcycles, Mopeds, Trailers, and Semitrailers to Residents of South Carolina**

5. Are sales by a retailer of motor vehicles and motorcycles to residents of South Carolina for registration in South Carolina subject to the sales and use tax?

   No. However, such motor vehicles and motorcycles are subject to an IMF upon registration at the SCDMV.

   Note: See Question #30 concerning dirt bikes.

6. Are sales by a retailer of trailers and semitrailers that can only be pulled by a truck tractor to residents of South Carolina for registration in South Carolina subject to the sales and use tax?

   No. However, the trailer or semitrailer is subject to an IMF upon registration at the SCDMV.

7. Are sales by a retailer of pole trailers to residents of South Carolina for registration in South Carolina subject to the sales and use tax?

   No. However, the pole trailer is subject to an IMF upon registration at the SCDMV.

8. Are sales by a retailer of utility trailers and boat trailers that will be used for business purposes to residents of South Carolina subject to the sales and use tax?

   No. However, utility trailers and boat trailers that will be used for business purposes in South Carolina must be registered with the SCDMV and are therefore subject to an IMF upon registration at the SCDMV.

9. Are sales by a retailer of utility trailers and boat trailers that will be used for personal purposes to residents of South Carolina subject to the sales and use tax?

   Yes. Since utility trailers and boat trailers that will be used for personal purposes are not required to be registered with the SCDMV, such sales are subject to the sales and use tax and are not subject to an IMF. The sales and use tax is imposed on sales of utility trailers and boat trailers used for personal purposes at a rate of 6%, plus any applicable local sales and use tax.

10. Are sales by a retailer of recreational vehicles that are pulled by a motor vehicle (e.g., tent campers, travel trailers, park models, park trailers, and fifth wheels) to residents of South Carolina for registration in South Carolina subject to the sales and use tax?

    No. However, recreational vehicles that are pulled by a motor vehicle, such as tent campers, travel trailers, park models, park trailers, and fifth wheels, are subject to an IMF upon registration at the SCDMV.

11. Are sales by a retailer of mopeds to residents of South Carolina for registration in South Carolina subject to the sales and use tax?

    For sales of mopeds prior to November 19, 2018, the sale of a moped is subject to the sales and use tax. The tax is imposed at a rate of 6%, plus any applicable local sales and use tax.

    For sales of mopeds on or after November 19, 2018, the sale of a moped is not subject to the sales and use tax. The sale of a moped on or after November 19, 2018 is subject to the IMF upon registration with the SCDMV.

**Sales by a Retailer of Motor Vehicles, Motorcycles, Mopeds, Trailers, and Semitrailers to Nonresidents**

12. Are sales by a retailer of motor vehicles for registration in South Carolina subject to the sales and use tax?

    No. However, the motor vehicle is subject to an IMF upon registration at the SCDMV.

13. Are sales by a retailer of motor vehicles to nonresidents for registration in their state of residence subject to the sales and use tax?

    Yes. However, the calculation of the tax depends on the purchaser's state of residence. Sales of motor vehicles to nonresidents who will register the motor vehicle in their state of residence are subject to the sales tax at the lesser of the sales tax due in the purchaser's state of residence or 5%, but no more than $500. **When purchased from a licensed SCDMV dealer, this sales tax is paid to the SCDMV.**

    If the purchaser's state of residence does not impose a sales tax on the purchase of a motor vehicle or does not allow the purchaser a credit against its use tax for a sales tax paid on the motor vehicle in South Carolina, then the sale of the motor vehicle is not subject to the South Carolina sales tax.

    For additional information on sales to nonresidents of motor vehicles, see SC Information Letter #14-2.

    Note: If the seller delivers the motor vehicle to the nonresident at a point outside of South Carolina, or delivers the vehicle to a common carrier who will deliver the motor vehicle to the nonresident at a point outside South Carolina, then the sale is exempt from the tax under Code Section 12-36-2120(36).

14. Are sales by a retailer to nonresidents of trailers and semitrailers of a type required to be registered for registration in their state of residence subject to the sales and use tax?

Yes. However, the calculation of the tax depends on the purchaser's state of residence and whether the trailer or semitrailer is subject to the maximum sales and use tax in Code Section 12-36-2110.

(a) If the trailer or semitrailer is subject to the maximum tax of $500 under Code Section 12-36-2110, then the sale is subject to the sales tax at the lesser of the sales tax due in the purchaser's state of residence or 5%, but no more than $500. **When purchased from a licensed SCDMV dealer, this sales tax is paid to the SCDMV.**

(b) If the trailer or semitrailer is not subject to the maximum tax of $500 under Code Section 12-36-2110, then the sale is subject to the sales tax at the lesser of the sales tax due in the purchaser's state of residence or 6% plus any applicable local sales tax. **This sales tax is paid to the Department of Revenue.**

If the purchaser's state of residence does not impose a sales tax on the purchase of a trailer or semitrailer of a type required to be registered or does not allow the purchaser a credit against its use tax for a sales tax paid on the trailer or semitrailer in South Carolina, then the sale of the trailer or semitrailer is not subject to the South Carolina sales tax. For additional information on sales to nonresidents of trailers and semitrailers of a type required to be registered, see SC Information Letter #14-2.

Note: If the seller delivers the trailer or semitrailer to the nonresident at a point outside of South Carolina, or delivers the vehicle to a common carrier who will deliver the trailer or semitrailer to the nonresident at a point outside South Carolina, then the sale is exempt from the tax under Code Section 12-36-2120(36).

15. Are sales by a retailer to nonresidents of trailers and semitrailers of a type that are not required to be registered subject to the sales and use tax?

Yes. Sales to nonresidents of trailers and semitrailers of a type that are not required to be registered are subject to the sales and use tax at a rate of 6% plus any applicable local sales tax.

Note: If the seller delivers the trailer or semitrailer to the nonresident at a point outside of South Carolina, or delivers the vehicle to a common carrier who will deliver the trailer or semitrailer to the nonresident at a point outside South Carolina, then the sale is exempt from the tax under Code Section 12-36-2120(36).

16. Is the guidance provided in SC Information Letter #14-2 the most recent sales tax guidance available from the Department of Revenue regarding purchases by nonresidents from surrounding states?

Yes, as of the date of this advisory opinion, SC Information Letter #14-2 is the most recent sales tax guidance available from the Department of Revenue regarding purchases by nonresidents from surrounding states. However, sellers should monitor the "Law and Policy" section of the Department's website from time to time to determine if a new information letter has been issued with respect to motor vehicles, and trailers, semitrailers, and pole trailers of a type to be licensed and registered, which are sold to nonresidents.

17. Can SC Form ST-385, the "Affidavit for Intent to License Motor Vehicle, Trailer, Semitrailer or Pole Trailer Purchased in South Carolina in Purchaser's State of Residence," still be used for sales to nonresidents by licensed SCDMV dealers of motor vehicles and trailers, semitrailers, and pole trailers of a type to be registered and licensed?

Yes, as of the date of this advisory opinion, SC Form ST-385 can still be used with respect to such sales to nonresidents.

**Sales by a Retailer of Farm Trailers for Use in Farming Crops for Sale**

18. Are sales by a retailer of farm trailers that will be used in farming crops for sale subject to the sales and use tax?

Sales of flatbed trailers or stock trailers for use in farming in hauling farm crops (e.g., hay, corn, peaches) are exempt under Code Section 12-36-2120(16) if the flatbed trailer or stock trailer will be used solely in the "planting, cultivating, or harvesting" of farm crops for sale in their "original state of production or preparation for sale."

Sales of flatbed trailers or stock trailers are **not** exempt under Code Section 12-36-2120(16) if the flatbed trailer or stock trailer will be used solely for a purpose other than the "planting, cultivating, or harvesting" of farm crops (e.g., hay, corn, peaches) for sale in their "original state of production or preparation for sale." For example, sales of flatbed or stock trailers for use solely in:

(a) hauling tractors, harvesting equipment, or cattle; or

(b) hauling farm crops (e.g., hay, corn, peaches) from a storage area to market or to a buyer

are **not** exempt from the sales and use tax under Code Section 12-36-2120(16).

Sales of flatbed trailers or stock trailers that will be used for both exempt and nonexempt purposes are exempt from the sales and use tax if used substantially (not merely incidentally) in the "planting, cultivating, or harvesting" of farm crops (i.e., hay, corn, peaches) for sale in their "original state of production or preparation for sale."

For more detail regarding this exemption, see SC Revenue Ruling #99-3.
Note: If a farm trailer is exempt from the sales and use tax under Code Section 12-36-2120(16), then it is exempt from the IMF.

## Sales by a Nonretailer of Motor Vehicles, Motorcycles, Mopeds, Trailers, and Semitrailers (Casual Sales)

19. Are sales by a nonretailer of motor vehicles and motorcycles subject to the sales and use tax or casual excise tax?[5]

    No. However, such motor vehicles and motorcycles are subject to an IMF upon registration of the motor vehicle or motorcycle at the SCDMV.

20. Are sales by a nonretailer of mopeds subject to the sales and use tax or casual excise tax?

    No. However, mopeds sold by a nonretailer on or after November 19, 2018 are subject to an IMF upon registration of the moped at the SCDMV.

21. Are sales by a nonretailer of trailers and semitrailers subject to the sales and use tax or casual excise tax?

    No. However, trailers and semitrailers of a type required to be registered with the SCDMV under Chapter 3 of Title 56 are subject to an IMF upon registration of the trailer and semitrailer at the SCDMV.

## Leases and Short-Term Rentals of Motor Vehicles

22. Are leases of motor vehicles by a retailer licensed as a "dealer" with the SCDMV, which upon leasing the motor vehicles must be registered with the SCDMV, subject to the sales and use tax?

    **For leases executed on or after July 1, 2017**, the application of the state sales and use tax on the lease of a motor vehicle by a retailer licensed as a "dealer" with the SCDMV is as follows:

[5] The casual excise tax is imposed under Code Section 12-36-1710 on the issuance of a certificate of title or other proof of ownership of a boat, boat motor, or airplane. It is intended to apply to the sale by a nonretailer of a boat, boat motor, or airplane. Prior to July, 1, 2017, the casual excise tax also applied to the sale by a nonretailer of a motor vehicle or motorcycle. On or after July 1, 2017, the sale of a motor vehicle or a motorcycle for registration in South Carolina is subject to the IMF upon registration at the SCDMV.

(a) Leases of motor vehicles to residents for registration in South Carolina are exempt from the state sales and use tax under Code Section 12-36-2120(83) since such leases are subject to the IMF upon registration of the motor vehicle at the SCDMV.

(b) Leases of motor vehicles to nonresidents who will register the motor vehicle in South Carolina with the SCDMV are exempt from the state sales and use tax under Code Section 12-36-2120(83) since such leases are subject to an IMF upon registration of the motor vehicle at the SCDMV.

(c) Leases of motor vehicles to nonresidents who will register the motor vehicle in their state of residence are subject to the sales tax at the lesser of the sales tax due in the purchaser's state of residence or 5%, but no more than $500. **This sales tax is paid to the SCDMV.** (Local sales and use taxes do not apply to sales or lease of motor vehicles subject to the IMF or to the maximum sales tax.)

Note: If the lessee's state of residence does not impose a sales tax on the lease of a motor vehicle or does not allow the lessee a credit against its use tax for a sales tax paid on the motor vehicle in South Carolina, then the lease of the motor vehicle is not subject to the South Carolina sales tax. See SC Information Letter #14-2.

23. Are motor vehicle lease payments paid to a retailer after July 1, 2017 for a motor vehicle registered in South Carolina subject to the sales tax for leases executed prior to July 1, 2017?

Since the lease was executed prior to July 1, 2017, all lease payments are subject to the sales tax and the maximum sales tax remains at $300 for the lease. If the $300 maximum sales tax on the lease of the motor vehicle had not been paid in full prior to July 1, 2017, then the tax must be remitted by the retailer to the Department of Revenue with each lease payment until the maximum sales tax of $300 has been paid in full for that lease. The lessor, however, has the option to remit the remainder of the tax due (up to $300) in one payment.

Note: If the lease is renewed on or after July 1, 2017, then lease payments made as a result of the renewal of the lease are not subject to the sales tax.

24. Are short-term rentals (e.g., daily, weekly) of motor vehicles subject to the sales tax?

Yes. The exemption for sales of motor vehicles subject to an IMF upon registration of the motor vehicle at the SCDMV does not apply since short-term rentals are not registered by the customer and therefore are not subject to an IMF.

For example, if a person rents a motor vehicle for a week while in South Carolina on business, or a person rents a motor vehicle to move furniture from one location to another, then the rental payments are subject to the sales tax and not subject to the IMF.

Note: For information on what is included in "gross proceeds" (the basis or measure of the sales tax) for purposes of short-term motor vehicle rentals, see SC Revenue Ruling #93-1.

**Sales of Motor Vehicles and Motorcycles to Members of the Military**

25. Are sales of motor vehicles and motorcycles to members of the military, or to spouses of members of the military, who are residents of South Carolina for registration in South Carolina subject to the sales tax?

    No. However, the motor vehicle is subject to an IMF upon registration at the SCDMV.

26. Are sales of motor vehicles (excluding trucks) and motorcycles to nonresident members of the military subject to the sales tax?

    No, provided the nonresident member of the military is located in South Carolina by reason of orders of the U.S. Armed Forces. Under South Carolina law, sales of motor vehicles (excluding trucks) and motorcycles to nonresident members of the military located in South Carolina by reason of orders of the U.S. Armed Forces are exempt from the sales tax under Code Section 12-36-2120(25), regardless of the state in which the motor vehicle or motorcycle will be registered.

    However, for this exemption under Code Section 12-36-2120(25) to apply, the purchaser must provide the vendor within ten days of the sale either:

    (a) a statement from a commissioned officer of the Armed Forces of a higher rank than the purchaser certifying that the buyer is a member of the Armed Forces on active duty and a resident of another state; or
    (b) a leave and earnings statement from the appropriate department of the armed forces which designates the state of residence of the purchaser.

    This exemption does not apply to spouses of members of the military when the spouse purchases a motor vehicle or motorcycle in his or her name only. However, if the motor vehicle (excluding trucks) or motorcycle is purchased in the name of both spouses, the exemption in Code Section 12-36-2120(25) applies.

    Note: See Question #27 below for information concerning sales of motor vehicles and motorcycles to spouses of nonresident members of the Armed Forces and sales of trailers and semitrailers to nonresident members of the military and their spouses.

27. Are sales of motor vehicles, motorcycles, trailers, and semitrailers to nonresident members of the military, or to spouses of nonresident members of the military, subject to the sales tax?

No. Under federal law known as the Servicemembers Civil Relief Act,[6] sales of motor vehicles (including trucks), motorcycles, trailers, and semitrailers to nonresident members of the military, or to spouses of nonresident members of the military, who are in South Carolina by reasons of orders from the U.S. Armed Forces are not subject to the sales tax provided:

(a) the motor vehicle or motorcycle will not be used in a trade or business; and,
(b) a license, fee, or excise tax is paid by the servicemember or the servicemember's spouse in the servicemember's state of domicile or residence.

For purposes of the Servicemembers Civil Relief Act, a "motor vehicle" means a vehicle driven or drawn by mechanical power and manufactured primarily for use on public streets, roads and highways, but does not include a vehicle operated only on a rail line.[7] Note: See Question #26 above for information on the South Carolina sales and use tax exemption for sales of motor vehicles (excluding trucks) and motorcycles to nonresident members of the military.

**Dealers Filing of Sales Tax Returns**

28. Are sales of motor vehicles and other items subject to the IMF required to be reported on the sales and use tax return filed with the Department of Revenue?

Yes. All sales of tangible personal property, whether or not exempt from the sales and use tax, are required to be reported on the sales and use tax return. The return includes a Worksheet on which the retailer reports all sales of tangible personal property and also reports as a deduction all sales exempt from the sales and use tax. By taking a deduction for exempt sales, such as sales of motor vehicles subject to the IMF, the retailer will not pay a sales tax on any exempt sales.

For example, if a retailer who is licensed as a dealer with the SCDMV sells $1,000,000 in cars during the month and all sales were to residents for registration with the SCDMV, then the dealer would report the $1,000,000 as part of his "gross proceeds of sales," but also take a deduction for the $1,000,000 for exempt sales (sales of motor vehicles subject to the IMF). As such, no sales tax would be due with respect to these motor vehicle sales. Note, however, that the dealer would still owe sales tax on the sale of parts sold at retail, short-term rentals of motor vehicles, and other transactions not subject to the IMF and not otherwise exempt from the sales and use tax.

Note: The licensed SCDMV dealer is, however, responsible for collecting and remitting the IMF to the SCDMV.

[6] 50 U.S.C. Section 3901 et.seq.
[7] See 50 U.S.C. Section 3911(8); 49 U.S.C. Section 30102(a)(7).

## Low-Speed Vehicles, Dirt Bikes, All-Terrain Vehicles, Golf Carts, and Go-Carts

29. Are sales by a retailer of low-speed vehicles subject to the sales and use tax?

Low-speed vehicles are subject to registration with the SCDMV in the same matter as a motor vehicle. Therefore, sales of low-speed vehicles are:

(a) Subject to an IMF if sold to residents or nonresidents for registration in South Carolina; or
(b) Subject to the sales tax if sold to nonresidents for registration in the purchaser's state of residence.

For sales to residents and nonresidents subject to the IMF, see Questions #5 and #12 of this advisory opinion. For sales to nonresidents subject to a sales tax, see Question #13.

30. Are sales by a retailer of dirt bikes subject to the sales and use tax?

Yes. Since a dirt bike cannot be used on the roads and highways, it is not subject to registration with the SCDMV and, therefore, not subject to an IMF. As such, sales of dirt bikes are subject to the sales and use tax at the rate of 5% of gross proceeds of sales, but no more than $500.

31. Are sales by a retailer of all-terrain vehicles ("ATVs") subject to the sales and use tax?

Yes. Since ATVs are not required to be registered with the SCDMV, sales of ATVs are subject to the sales and use tax at a rate of 6%, plus any applicable local sales and use taxes.

32. Are sales of golf carts and go-carts subject to the sales and use tax?

Yes. Since golf carts and go-carts are not required to be registered with the SCDMV, sales of golf carts and go-carts are subject to the sales and use tax at a rate of 6%, plus any applicable local sales and use taxes.

33. Are race cars[8], including legend race cars[9], subject to the sales and use tax?

Yes. Since a race car, including a legend race car, cannot be used on the roads and highways, it is not subject to registration with the SCDMV and, therefore, not subject to the IMF. As such, sales of race cars, including legend race cars, are subject to the sales and use tax at the rate of 6%, plus any applicable local sales and use taxes.

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[8] For purposes of this advisory opinion, a "race car" is an automobile or truck for use only on race tracks and speedways and that is not authorized for use on the highways of South Carolina.

[9] For purposes of this advisory opinion, a "legend race car" is an automobile race car powered by a motorcycle engine for use only on race tracks and speedways and that is not authorized for use on the highways of South Carolina.

**Additional Information:**

The Department, in SC Information Letter #17-10, issued several charts to provide guidance regarding the application of either the sales and use tax or the IMF to sales of motor vehicles, motorcycles, and various types of trailers, semitrailers, pole trailers, and other items.

If you have questions regarding the new IMF remitted to the SCDMV, or sales taxes remitted by licensed SCDMV dealers to the SCDMV on certain sales to nonresidents, please contact the SCDMV at cartaxes@scdmv.net.

If you have questions regarding all other sales and use tax matters, please contact the SCDOR at (803) 898-5000 or salesandusetax@dor.sc.gov.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/W. Hartley Powell
W. Hartley Powell, Director

March 5, 2018
Columbia, South Carolina

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THE STATE OF SOUTH CAROLINA
In The Court Of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT

Honorable Ralph King Anderson, III, Chief Administrative Law Judge

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Case No. 18-ALJ-17-0393-CC
Appellate Case No. 2019-001831

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Jack's Custom Cycles, Inc., d/b/a Jack's Motor Sports,.....Respondent,

v.

South Carolina Department of Revenue,.....Appellant.

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**CERTIFICATE OF COUNSEL**

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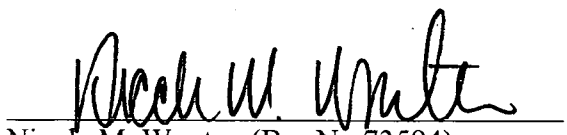
Pursuant to Rule 210(g), SCACR, the undersigned certifies that this Record on Appeal contains all material proposed to be included by the above-referenced parties and not any other material.



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