

# STATE OF MARYLAND — DEPARTMENT OF NATURAL RESOURCES

APPLICATION FOR: (CHECK ONE)

- MARYLAND REGISTERED VESSEL     TITLE & REGISTRATION     TITLE ONLY     REGISTRATION ONLY  
 DOCUMENTED VESSEL     TAX PAYMENT & DECAL     DECAL ONLY     TAX PAYMENT ONLY

MD							
USCG							

**SECTION 1 — OWNERSHIP**

Attach sheet for additional owners

PLEASE TYPE OR PRINT

	FIRST NAME / MIDDLE NAME / LAST NAME	FIRST NAME/ MIDDLE NAME / LAST NAME
OWNER 1		OWNER 2
FULL LEGAL NAME		
MAILING ADDRESS		
CITY, STATE, ZIP		
COUNTY		
DAYTIME TELEPHONE		
DATE OF BIRTH		
GENDER	<input type="checkbox"/> MALE <input type="checkbox"/> FEMALE	<input type="checkbox"/> MALE <input type="checkbox"/> FEMALE
SOCIAL SECURITY # OR FIN		
DRIVERS LICENSE #		
ISSUING STATE		

**SECTION 2 — VESSEL INFORMATION**

<input type="checkbox"/> NEW <input type="checkbox"/> USED		<b>VESSEL USE</b>	<b>VESSEL TYPE</b>	<b>HULL MATERIAL</b>	<b>PROPULSION</b>	<b>FUEL</b>
HULL IDENTIFICATION #		Pleasure	Open	Fiberglass	Outboard	Gasoline
MANUFACTURER		Commercial Fishing	Cabin	Aluminum	Inboard	Diesel
		Commercial Other	House	Flexible Fabric	Inboard/Outdrive	Electric
MODEL		Commercial Passenger	Inflatable	Other	Other	Other
		Demonstration	Other	Steel	Sail Inboard Auxiliary	
YEAR	LENGTH FT.    IN.	Diplomat	PWC	Wood	Sail Outboard Auxiliary	
VESSEL NAME (Documented Vessels Only)		Emergency / Rescue	DATE OF PURCHASE		<b>USED VESSELS</b> Current Registration # If not registered, explain:	
		Government	DATE TAXABLE IN MD			
		Rent or Lease				
ENGINE	MANUFACTURER(S)	MODEL	TOTAL HORSEPOWER	SERIAL NO.	YEAR	
IF TRAILERED <input type="checkbox"/>	LOCATION OF BOAT: RIVER/CREEK			COUNTY		

**SECTION 3 — SECURITY INTEREST INFORMATION**

NAME AND ADDRESS OF SECURED PARTY/LIEN HOLDER	
DATE OF LIEN	AMOUNT OF LIEN

**SECTION 4 — TAXES & FEES**

\$ _____ TOTAL PURCHASE PRICE OR FAIR MARKET VALUE	
(\$ _____) TRADE-IN VALUE (DEALER SALES ONLY)	
\$ _____ NET PURCHASE PRICE	
5% Excise Tax on Net Purchase Price — Minimum \$5.00	
Reciprocal Credit for Tax Paid to Another State    STATE:	
Net Excise Tax Due	
Title Fee (MD registered vessels only)	\$ 2.00
Registration Fee - 2 Year over 16 ft. or over 7.5 hp    \$24.00 16 ft. or under with 7.5 hp or under    NO FEE	
2-year Documented Use Decal (documented vessels only)	\$10.00
Security Interest Filing Fee — remit only if lien is to be recorded	\$15.00
Penalty and interest are due when excise tax has not been paid within 30 days of Maryland tax liability. (See reverse)	
Penalty — 10% of excise tax	
Interest — 1.5% per month	
MAKE CHECK PAYABLE TO "DNR"	TOTAL DUE

**SECTION 5 — DEALERS ONLY** DEALER SIGNATURE REQUIRED BELOW IF REQUESTING EXTENSION

DEALER LICENSE #	<input type="checkbox"/> REQUEST FOR DEALER EXTENSION
TEMPORARY DECAL #	<input type="checkbox"/> Held for resale <input type="checkbox"/> Brokerage Sale
TRADE-IN HULL ID #	
REASON FOR EXTENSION	

**SECTION 6 — CERTIFICATION**

I certify under penalty of perjury that I own the vessel described above and that the statements made on this application are true and correct to the best of my knowledge and belief.  
**REQUEST FOR EXTENSION ONLY — I EXPECT TO FORWARD THE COMPLETED APPLICATION WITHIN 15 DAYS.**

ALL OWNERS MUST SIGN AND DATE BELOW


DEPARTMENT USE

## DEFINITIONS

**Bill of Sale** – a certified document executed by the seller that shows seller's name and address, purchaser's name and address, date of sale, complete vessel description, and the gross purchase price of the vessel

**Certificate of Origin** – The manufacturer's or importer's document of "title" which establishes ownership of a vessel and provides for the transfer of that ownership progressively from the manufacturer or importer to the dealer and purchaser

**Excise tax** -- §8-710.3(a) imposes a 5% vessel excise tax on all vessels used principally in Maryland

### Fair market value

- ❖ §8-716(a)(3)(i) -- When purchased from a licensed dealer – the total purchase price as certified by the dealer on a form acceptable to the Department
- ❖ §8-716(a)(3)(iii) -- All other transactions – either (a) the total purchase price verified by a certified Bill of Sale approved by the Department, or (b) the valuation shown in a national publication of used vessel values adopted by the Department

**Hull identification number** – 12 character alpha-numeric number required by the U.S. Coast Guard to be permanently affixed, engraved or embossed on the vessel by the manufacturer (the Department will assign a HIN to home built boats)

**Interest** -- §8-716.1(d)(1) – 1.5% per month or fraction of a month from the time the tax was due until paid

**Length** – overall length of the deck (feet and inches) from bow to stern measured in a straight line

**Manufacturer** – name of the builder – if home built, write in "custom"

**Penalty** -- §8-716.1(d)(1) – 10% of vessel excise tax – assessed when tax is not paid within 30 days of incurring liability

**Purchase price** -- §8-716(a)(6) – the total price of a vessel at the time of sale, including motor, accessories, freight-in, duty (if any), and excluding the price of a trailer. Preparation charges are not taxable.

**Reciprocal credit** -- §8-716(f)(1) – credit for tax previously paid in another state – vessel must have been titled or registered in another jurisdiction or federally documented and principally used in another jurisdiction -- requires proof of tax payment to the other jurisdiction.

### Registration number

- ❖ Documented vessels – 6 or 7-character identifier assigned by the U.S. Coast Guard
- ❖ All other vessels – 8-character identifier assigned by the state of registration in the format XX 1234 XX, with the 1<sup>st</sup> two letters identifying the state of registration

**State of principal use** – The jurisdiction on whose waters a vessel is used or to be used most during a calendar year

### Tax liability

- ❖ If your vessel was purchased in Maryland and will use Maryland waters a majority of the calendar year, you ARE liable for vessel excise tax and must register the vessel within 30 days of purchase to avoid assessment of penalty and interest.
- ❖ If your vessel was purchased elsewhere or previously registered in another jurisdiction, is now in Maryland waters, and will use Maryland waters a majority of the calendar year, you ARE liable for vessel excise tax and must register the vessel within 30 days of entering Maryland waters.
- ❖ If your vessel is duly registered in another jurisdiction but remains in Maryland waters more than 90 days in a calendar year, you MAY be liable for vessel excise tax unless you can prove principal use (as defined above) in another jurisdiction.

**Trade-in** – applicable only to sales by licensed dealers – a completed 'Trade-In Verification Statement' must be submitted with application

**Vessel type** – style that most accurately describes the vessel

**Year** – model year – if custom, use the year vessel was built

**33 CFR §187.101(a) and (b) require that the Department collect the taxpayer identification number for each vessel owner.**

## INSTRUCTIONS

The following documents must accompany applications for title and/or registration for vessels to be **REGISTERED** in Maryland:

New vessel -- original Manufacturer's Certificate of Origin assigned to purchaser(s) and original Bill of Sale (if Certificate of Origin does not contain the purchase price)

### Used vessel

- ❖ Original Bill of Sale and/or original title (see definition above)
  - Seller must provide explanation if vessel was not previously numbered or documented
- ❖ Lien release (if applicable)
- ❖ If previously federally documented:
  - Photocopy of seller's most current Certificate of Documentation
  - USCG Abstract of title
  - Release of ship's mortgage (if applicable)
- ❖ If previously registered in a nontitle state:
  - Photocopy of most current out-of-state registration certificate

The following documents must accompany applications for a use decal and/or tax payment for **DOCUMENTED** vessels:

- ❖ USCG stamped Bill of Sale
- ❖ photocopy of current Certificate of Documentation
- ❖ proof of prior tax paid (if seeking reciprocity credit)

### REQUEST FOR EXTENSION:

- ❖ Automatic 15-day extension granted, with additional extensions at the Department's discretion
- ❖ Request for Extension must be submitted and taxes and fees paid within 30 days of purchase
- ❖ Attach copy of Bill of Sale

**YOU MAY TAKE OR MAIL YOUR APPLICATION TO ANY OF THE FOLLOWING SERVICE CENTERS**

**WHEN CALLING OUR OFFICES, PLEASE HAVE YOUR VESSEL NUMBER AVAILABLE.**

**BUSINESS HOURS ARE 8:30 TO 4:30 MONDAY THROUGH FRIDAY (EXCEPT STATE HOLIDAYS)**

**PLEASE MAKE CHECKS PAYABLE TO DNR**

### Annapolis Service Center

1804 West St #300  
P.O. Box 1869  
Annapolis, MD 21404  
410-260-3220  
1-866-344-8889 (Toll Free in MD)  
410-260-3281 (Fax)

### Dundalk Service Center

7701 Wise Ave  
Baltimore, MD 21222  
410-284-1654  
1-866-535-8319 (Toll Free in MD)  
410-284-3505 (Fax)  
**(WALK-In Only: M/W/F)**

### Central Service Center

2 S. Bond St., Suite 101  
Bel Air, MD 21014  
410-836-4550  
1-866-623-3187 (Toll Free in MD)  
410-836-4562 (Fax)

### East Central Service Center

120 Broadway Ave #5  
Centreville, MD 21617  
410-819-4100  
1-866-439-1708 (Toll Free in MD)  
410-819-4110 (Fax)

### Western Service Center

12500 Pleasant Valley Rd  
Flintstone, MD 21530  
301-777-2134  
1-866-679-0906 (Toll Free in MD)  
301-777-5865 (Fax)

### Southern Service Center

6904 Hallowing Lane  
Prince Frederick, MD 20678  
410-535-3382  
1-866-688-3823 (Toll Free in MD)  
410-535-4737 (Fax)

### Eastern Service Center

201 Baptist St #22  
Salisbury, MD 21801  
410-713-3840  
1-866-812-1678 (Toll Free in MD)  
410-713-3849 (Fax)

DNR B-240 (07/14)

[www.dnr.maryland.gov](http://www.dnr.maryland.gov)