STATE OF MARYLAND — DEPARTMENT OF NATURAL RESOURCES

| APPLICATION FOR: (CHECK ONE) | | | | | | l M | 1D | | | |
|---|-----------------------------------|--------------|--|---|-------------------------------------|----------------------------------|---------------------|----------|--------------|--|
| MARYLAND REGISTERED VESSE | | | | TITLE ONL | | N ONLY | scg | \vdash | | |
| DOCUMENTED VESSEL TAX PAYMENT & SECTION 1 — OWNERSHIP | | | L U | DECAL ON | ILY TAX PAYMENT ASE TYPE OR PRINT | ONLY | <u> </u> | | | |
| Attach sheet for additional owner | DNRID / FIRST NAME / M | IIDDL | E NAME / LAS | | | NRID / FIRST NAME / M | IDDLE NAME / LA | AST N | NAME | |
| DNRID/FULL LEGAL NAME | | | | | | | | | | |
| DATE OF BIRTH | | | | | | | | | | |
| MAILING ADDRESS | | | | | | | | | | |
| CITY, STATE, ZIP ← | | | | | 2 | | | | | |
| COUNTY | | | | | OWNER | | | | | |
| COUNTY DRIVER'S LICENSE # & ISSUING STATE | | | | | NO NO | | | | | |
| GENDER | □ MALE □ FEMALE | | | | | □ MALE | □ FEMALE | | | |
| LAST 4 SSN OR FIN | | | | | | | | | | |
| EMAIL ADDRESS | | | | | | | | | | |
| DAYTIME TELEPHONE | | | | | | | | | | |
| | OWNERSHIP TYPE: | Te | nants in Com | mon | ☐ Joint Tenants wit | h Rights of Survivorsh | nip | | | |
| SECTION 2 — VESSEL INFOR | MATION | | | | | 1 | | _ | | |
| □ NEW □ USED | VESSEL USE | | VESSEL TY | PE | HULL MATERIAL | PROPULSION | FUEL | EN | GINE DRIVE | |
| HULL IDENTIFICATION # | Pleasure | | Open Motor | boat | Fiberglass | Propeller | Gasoline | | Outboard | |
| MANUFACTURER | Commercial Fishing | g Cabin Moto | | rboat | Aluminum | Water-Jet | Diesel | L | Inboard | |
| | Comm Charter Fishing | PWC | | | Rubber Vinyl Canvas | Sail | Electric | L | Sterndrive | |
| MODEL | Comm Passenger Carr | у | Inflatable | | Plastic | Manual | Other | L | Pod-Drive | |
| YEAR LENGTH | Commercial Other | | Pontoon Boat | | Wood | Air Thrust | _ | | Other | |
| FT. IN. Demonstration | | | Auxiliary Sai | 1 | Steel | Other | | | | |
| VESSEL NAME (Documented Vessels Only) | Rent or Lease | | Sail Only | | Other TOTAL HORS | SEPOWER | SERIAL NO. | | | |
| | | Rowboat | | MANUFACTURER(S) | | | YEAR | | | |
| IF TRAILERED □ | | | Houseboat Paddlecraft | | USED VESSELS Current Registration # | | | | | |
| LOCATION OF BOAT: RIVER/CREEK | | | Air Boat | | If not registered, explain: | | | | | |
| SECTION 3 — SECURITY INTEREST INFORMATION | | | Other | | DATE OF PURCHASE: | OF PURCHASE: DATE TAXABLE IN MD: | | | | |
| NAME AND ADDRESS OF SECURED PARTY/LIE | | _ | Other | | | | | | | |
| DATE OF LIEN AN | MOUNT OF LIEN | | | SECTIO | ON 5 — DEALERS ONL | ▼ DEALER SIGNATURE REQU | JIRED BELOW IF REQU | ESTIN | NG EXTENSION | |
| SECTION 4 — TAXES & FEES | | | | SECTION 5 — DEALERS ONLY DEALER SIGNATURE REQUIRED BELOW IF REQUESTING EXTENSION DEALER LICENSE # □ REQUEST FOR DEALER EXTENSION | | | | | | |
| | | | TEMPORARY DECAL # | | | | | | | |
| \$TOTAL PURCHASE PRICE OR FAIR MARKET VALUE (\$) TRADE-IN VALUE (DEALER SALES ONLY) | | | | TRADE-IN HULL ID # | | | | | | |
| \$NET PURCHASE PRICE | | |) | REASON FOR EXTENSION | | | | | | |
| 5% Excise Tax on Net Purchase Price | | | | SECTION 6 — CERTIFICATION | | | | | | |
| Minimum - \$5.00 Maximum - \$15,200.00 | | | I certify under penalty of perjury that I own the vessel described above, that I have verified the hull identification number, and that the statements made on this application are true and correct to the best of my knowledge and belief. | | | | | | | |
| Reciprocal Credit for Tax Paid to Another State STATE: Net Excise Tax Due | | | | REQUEST FOR EXTENSION ONLY — I EXPECT TO FORWARD THE COMPLETED APPLICATION WITHIN 15 DAYS. ALL OWNERS MUST SIGN AND DATE BELOW | | | | | | |
| Title Fee (MD registered vessels o | nly) \$2.00 | | | | ALL OWNE | KS MUST SIGN AND DE | TIE BELOW | | | |
| Registration Fee – 2 year | | | | Signature | | Date | | | | |
| over 16 ft. or over 7.5 hp \$24.00 | | | | | | | | | | |
| 16 ft. or under with 7.5 hp or und 2-year Documented Use Decal | ler NO FEE | | | Signati | ure | Date | | | | |
| (documented vessels only) | \$10.00 | | | | | DEPARTMENT USE | | | | |
| Security Interest Filing Fee | | | | | | | | | | |
| — remit only if lien is to be reco | due when excise tax has not be | een pa | aid | | | | | | | |
| within 30 days of N | Maryland tax liability. (See reve | | | | | | | | | |
| Penalty — 10% of excise tax Interest — 1.5% per month | | | | | | | | | | |
| MAKE CHECK PAYABLE TO "DNR" | TOTAL DUE | | | | | | | | | |
| | | | | | | | | | | |

DNR B-240 (5/17)

DEFINITIONS

Bill of Sale – A 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 operated principally in Maryland

Fair market value

- §8-716(a)(3)(i) –Purchased from a licensed dealer 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 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)(5) – 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 operated 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 1st two letters identifying the state of registration

State of principal operation – The jurisdiction in whose waters a vessel is or will be operated most during a calendar year

Tax liability

- If your vessel was purchased in Maryland and will operate in 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 operate in 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 operation (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

Engine drive – describes engine type Sterndrive = Inboard/Outboard Pod-Drive = an engine mounted in front of the transom of a vessel and attached through the bottom of the hull to a steerable propulsion unit

Tenants in Common – Ownership share becomes an asset of the estate of the deceased **Joint Tenants with Rights of Survivorship** – Surviving owner receives full ownership

INSTRUCTIONS

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

<u>New vessel</u> -- 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
- Original Lien release (if applicable)
- If previously federally documented:
 - o Photocopy of seller's most current Certificate of

Documentation

- o USCG Abstract of title
- o 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

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)

Western Service Center

dnr.maryland.gov

1601-A Bowmans Farm Rd. Frederick, MD 21701 240-236-9950 1-866-679-0906 (Toll Free in MD) 240-236-9953 (Fax) DNR B-240 (12/17)

Essex Service Center

1338 Eastern Blvd. A
Essex, MD 21221
667-401-0760
1-866-535-8319 (Toll Free in MD
667-401-0765 (Fax)
(WALK-IN Only: M/W/F)
Located inside MVA

Central Service Center 501 W. MacPhail Rd. #2

Bel Air, MD 21014 410-836-4550 1-866-623-3187 (Toll Free in MD) 410-836-4562 (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)

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)

Eastern Service Center

251 Tilghman Road #2 Salisbury, MD 21804 410-713-3840 1-866-812-1678 (Toll Free in MD) 410-713-3849 (Fax)