

## 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

PLEASE TYPE OR PRINT

Attach sheet for additional owners

FIRST NAME / MIDDLE NAME / LAST NAME

FIRST NAME / MIDDLE NAME / LAST NAME

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	VESSEL USE	VESSEL TYPE	HULL MATERIAL	PROPULSION	FUEL
HULL IDENTIFICATION #	<input type="checkbox"/> Pleasure	<input type="checkbox"/> Open	<input type="checkbox"/> Fiberglass	<input type="checkbox"/> Outboard	<input type="checkbox"/> Gasoline
MANUFACTURER	<input type="checkbox"/> Commercial Fishing	<input type="checkbox"/> Cabin	<input type="checkbox"/> Aluminum	<input type="checkbox"/> Inboard	<input type="checkbox"/> Diesel
MODEL	<input type="checkbox"/> Commercial Other	<input type="checkbox"/> House	<input type="checkbox"/> Flexible Fabric	<input type="checkbox"/> Inboard/Outdrive	<input type="checkbox"/> Electric
YEAR	<input type="checkbox"/> Commercial Passenger	<input type="checkbox"/> Inflatable	<input type="checkbox"/> Other	<input type="checkbox"/> Other	<input type="checkbox"/> Other
LENGTH FT. IN.	<input type="checkbox"/> Demonstration	<input type="checkbox"/> Other	<input type="checkbox"/> Steel	<input type="checkbox"/> Sail Inboard Auxiliary	
VESEL NAME ( Documented Vessels Only )	<input type="checkbox"/> Diplomat	<input type="checkbox"/> PWC	<input type="checkbox"/> Wood	<input type="checkbox"/> Sail Outboard Auxiliary	
ENGINE	<input type="checkbox"/> Emergency / Rescue	DATE OF PURCHASE	USED VESSELS Current Registration #		
MANUFACTURER(S)	<input type="checkbox"/> Government	DATE TAXABLE IN MD	If not registered, explain:		
MODEL	<input type="checkbox"/> Rent or Lease				
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
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## SECTION 4 — TAXES &amp; 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 16 ft. or under with 7.5 hp or under	\$24.00 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

DNR B-240 (07/14)

www.dnr.maryland.gov

## 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 1st 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)

#### 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)

#### 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)*

#### 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)

#### 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)

#### 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)

#### 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)

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