

**STATE OF MARYLAND — DEPARTMENT OF NATURAL RESOURCES**

**APPLICATION FOR:** (check one)

MARYLAND REGISTERED VESSEL

DOCUMENTED VESSEL

TITLE ONLY

DECAL ONLY

TAX PAYMENT ONLY

REGISTRATION RENEWAL

TAX PAYMENT & DECAL

REQUEST FOR EXTENSION

TITLE & REGISTRATION

MD							
USCG							

**EXCISE TAX MUST BE PAID WITHIN 30 DAYS OF MARYLAND TAX LIABILITY TO AVOID ASSESSMENT OF PENALTY AND INTEREST**

**SECTION 1 — OWNERSHIP**

PLEASE TYPE or PRINT

Attach sheet for additional owners

FULL NAME	<b>OWNER 1</b>		<b>OWNER 2</b>	
MAILING ADDRESS				
CITY, STATE ZIP				
COUNTY				
DAYTIME TELEPHONE				
DATE OF BIRTH				
SOCIAL SECURITY #				
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
MODEL		Commercial Other	House	Flexible Fabric	Inboard/Outdrive	Electric
YEAR	LENGTH ft. in.	Commercial Passenger	Inflatable	Other	Other	Other
VESSEL NAME (Documented Vessels Only)		Demonstration	Other	Steel	Sail Inboard Auxiliary	
		Diplomat	PWC	Wood	Sail Outboard Auxiliary	
		Emergency / Rescue	DATE OF PURCHASE	<b>USED VESSELS</b> Current Registration #		
		Government	DATE TAXABLE IN MD	If not registered, explain:		
		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 AND 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 — 10% of excise tax	
Interest — 1.5% per month	
<b>TOTAL DUE</b>	

**SECTION 5 — DEALERS ONLY**

**DEALER SIGNATURE REQUIRED BELOW IF REQUESTING EXTENSION**

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

**SECTION 6 — CERTIFICATION**

**SIGN and DATE**

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**

DEPARTMENT USE

Make check payable to "DNR"

## 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** – 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 (boat dealers only), 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 – 12-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

## 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 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 (properly assigned to purchaser)
- ❖ Lien release (if applicable)
- ❖ If previously federally documented:
  - Photocopy of seller's Certificate of Documentation
  - USCG Abstract of title
  - Release of ship's mortgage (if applicable)
- ❖ If previously registered in another state:
  - Photocopy of 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

**When calling our offices, please have your vessel number available.**

**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, PO Box 1869  
Annapolis, MD 21404-1869  
410-260-3220  
410-260-8217 (Fax)  
1-866-344-8889

Western Service Center  
3 Pershing Street, Room 103  
Cumberland, MD 21502  
301-777-2134  
301-777-5865 (Fax)  
1-866-679-0906

Eastern Service Center  
201 Baptist Street, #22  
Salisbury, MD 21801  
410-713-3840  
410-713-3849 (Fax)  
1-866-812-1678

Central Service Center  
2 South Bond Street  
Bel Air, MD 21014  
410-836-4550  
410-836-4562 (Fax)  
1-866-623-3187

East Central Service Center  
120 Broadway Avenue, Suite 5 & 6  
Centreville, MD 21617  
410-819-4100  
410-819-4110 (Fax)  
1-866-439-1708

Southern Service Center  
6904 Hallowing Lane  
Prince Frederick, MD 20678  
410-535-3382  
410-535-4737 (Fax)  
1-866-688-3823

Dundalk Service Center  
7701 Wise Avenue  
Baltimore, MD 21222  
410-284-1654  
410-284-3505 (Fax)  
1-866-535-8319  
**Walk-in only Mon., Wed., Fri**