

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

APPLICATION FOR: (CHECK ONE)  
**MARYLAND REGISTERED VESSEL**  
**DOCUMENTED VESSEL**

- TITLE & REGISTRATION       TITLE ONLY       REGISTRATION ONLY  
 TAX PAYMENT & DECAL       DECAL ONLY       TAX PAYMENT ONLY

MD						
USCG						

**SECTION 1 — OWNERSHIP**

Attach sheet for additional owner

**PLEASE TYPE OR PRINT**

		DNRID / FIRST NAME / MIDDLE NAME / LAST NAME				DNRID / FIRST NAME / MIDDLE NAME / LAST NAME	
<b>OWNER 1</b>	DNRID/FULL LEGAL NAME						
	DATE OF BIRTH						
	MAILING ADDRESS						
	CITY, STATE, ZIP						
	COUNTY						
	DRIVER'S LICENSE # & ISSUING STATE						
	GENDER	MALE	FEMALE	MALE	FEMALE		
	LAST 4 SSN OR FIN						
	EMAIL ADDRESS						
	DAYTIME TELEPHONE						

**OWNERSHIP TYPE:**     Tenants in Common     Joint Tenants with Rights of Survivorship

**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>	<b>ENGINE DRIVE</b>
HULL IDENTIFICATION #	Pleasure	Open Motorboat	Fiberglass	Propeller	Gasoline	Outboard
MANUFACTURER	Commercial Fishing	Cabin Motorboat	Aluminum	Water-Jet	Diesel	Inboard
	Comm Charter Fishing	PWC	Rubber Vinyl Canvas	Sail	Electric	Stern Drive
MODEL	Comm Passenger Carry	Inflatable	Plastic	Manual	Other	Pod-Drive
	Commercial Other	Pontoon Boat	Wood	Air Thrust		Other
YEAR	Demonstration	Auxiliary Sail	Steel	Other		
LENGTH FT.    IN.	Rent or Lease	Sail Only	Other			
VESSEL NAME (Documented Vessels Only)		Rowboat	<b>ENGINE</b>	TOTAL HORSEPOWER	SERIAL NO.	
		Houseboat	MANUFACTURER(S)		YEAR	
IF TRAILERED <input type="checkbox"/>		Paddlecraft	<b>USED VESSELS</b> Current Registration # If not registered, explain:			
LOCATION OF BOAT: RIVER/CREEK		Air Boat	<b>DATE OF PURCHASE:</b>	<b>DATE TAXABLE IN MD:</b>		
		Other				

**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    Maximum - Tax Cap Applies

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
<b>Penalty and interest are due when excise tax has not been paid within 30 days of Maryland tax liability. (See reverse)</b>	
Penalty — 10% of excise tax	
Interest — 1.5% per month	
<b>MAKE CHECK PAYABLE TO "DNR"</b>	<b>TOTAL DUE</b>

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

DEALER LICENSE # \_\_\_\_\_ REQUEST FOR DEALER EXTENSION \_\_\_\_\_

TEMPORARY DECAL # \_\_\_\_\_ 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, 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.  
**REQUEST FOR EXTENSION ONLY — I EXPECT TO FORWARD THE COMPLETED APPLICATION WITHIN 15 DAYS.**

**ALL OWNERS MUST SIGN AND DATE BELOW**

Signature _____	Date _____
Signature _____	Date _____

DEPARTMENT USE

## 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 1<sup>st</sup> 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:

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
- ❖ Original 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

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

**PLEASE MAKE CHECKS PAYABLE TO DNR**

### **Annapolis Service Center**

160 Harry S. Truman Pkwy  
P. O. Box 1869  
Annapolis MD 21404  
410-260-3220  
1-866-344-8889 (Toll Free in MD)  
410-260-3281 (Fax)

### **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)  
*(No Mail. Open Mon/Wed/Fri)*

### **Bel Air 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)

### **Centreville Service Center**

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

### **Frederick Service Center**

1601-A Bowman's Farm Rd.  
Frederick, MD 21701  
240-236-9950  
1-866-679-0906 (Toll Free in MD)  
240-236-9953 (Fax)

### **Cumberland Service Center**

13300 Winchester Road, SW  
Cumberland, MD 21502  
301-777-2134  
301-777-5865 (Fax)  
*(No Mail. Open Tues/Thurs)*  
*Credit card only at this location*

### **Solomons Service Center**

14175 Solomons Island Rd. S  
P. O. Box 1309  
Solomons, MD 20688  
410-535-3382  
1-866-688-3823 (Toll Free in MD)  
410-535-4737 (Fax)

### **Salisbury Service Center**

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

DNR B-240 (11/20)web

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