



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

AUG. 26, 2015

Nonresident Vessel Permits for entity-owned vessels

Introduction

Certain nonresident entity-owned vessels may now extend their stay in Washington waters after obtaining a nonresident vessel permit from the Department of Licensing (Licensing). Before Licensing may issue the permit, however, the vessel owner must receive preapproval from the Department of Revenue (Department). [Engrossed Substitute Senate Bill](#) (ESSB) 6057 Part VIII; Chapter 6, Laws of 2015.

Effective date

September 1, 2015.

Nonresident Vessel Permits and Nonresident entity-owned vessels

All vessels owned by nonresidents may remain in Washington waters for up to 60 days in any consecutive 12-month period without incurring state registration requirements and tax liability.

In addition, nonresident individuals have been allowed to purchase up to two vessel 60-day permits from Licensing allowing qualifying nonresident vessels to extend their stay to a maximum of six months during a consecutive 12-month period.

Beginning September 1, 2015, nonresident entities (corporations, LLC, etc.) will also qualify to purchase (with pre-approval from the Department of Revenue) up to two 60-day Non-Resident Vessel permits from Licensing which will allow qualifying vessels to extend their stay to a maximum of six months during a consecutive 12-month period. The requirements for this program are as follows:

- The vessel length is 30 to 164 feet;
- No Washington resident is a principal of the nonresident entity; and
- The nonresident entity vessel owner provides sufficient documentation to verify eligibility for the permit.

Important note: A nonresident entity-owned vessel may not receive more than two nonresident vessel permits within any 36 month period.

PO BOX 47478 | OLYMPIA, WASHINGTON 98504-7478 | 1-800-647-7706 | DOR.WA.GOV

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

Obtaining Preapproval for the Nonresident Vessel Permit

A Non-Resident Vessel Permit Application is available on the Department's website, www.dor.wa.gov, under *Get a form or publication*. The vessel owner must complete the form and provide it to the Department with the required documentation by visiting a local field office or mailing it to:

State of Washington Department of Revenue
Compliance Division
PO Box 47473
Olympia, WA 98504-7473

Applications that do not include all the following documentation will be denied:

- Proof of the person's current nonresident status, including certified copies of the filed articles of incorporation, a certificate of formation, or similar filings;
- Proof of the identity and current residency of all principals of the nonresident person. Such proof may include a valid driver's license verifying out-of-state residency or a valid identification card that has a photograph of the holder and is issued by an out-of-state jurisdiction;
- An affidavit signed by a principal of the nonresident vessel owner certifying that no Washington residents are principals of the nonresident vessel owner; and
- Current vessel registration.

If necessary, the Department may request additional information to verify eligibility. The department will provide a *Non-Resident Vessel Permit Approval* after approving the application. This approval must be presented to Licensing along with a copy of the application when obtaining the nonresident vessel permit.

There is no charge for preapproval. The fee for the nonresident vessel permit, payable to Licensing when the nonresident vessel permit is issued is:

- \$25 per foot for vessels 30 – 99 feet
- \$30 per foot for vessels 100 - 120 feet
- \$37.50 per foot for vessels 121 – 164 feet

For more information

For information about obtaining preapproval from the Department for the nonresident vessel permit:

- Visit our website at: www.dor.wa.gov
- Send an email to dorcommunications@dor.wa.gov

For information about obtaining the nonresident vessel permit from Licensing, please call (360) 902-3770. TTY users, please call (360) 664-0116.

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