

**Commercial Vessel Tax
Personal Property Listing Application
*Continued***

Step 5: Other State and Federal Registrations

Federal documentation number (required for all vessels federally documented): _____

If the vessel is not federally documented, provide a copy of your commercial fishing license.

Step 6: Location of the Vessel

Name and address of primary moorage facility (**required**):

Step 7: Person Certifying This Listing Form

The undersigned hereby certifies that to the best of their knowledge the above information is true and correct.

Name (print) _____ Title _____

Signature _____ Date _____

Contact Telephone No _____



State of Washington
Department of Revenue
Special Programs Division
Miscellaneous Tax
PO Box 47477
Olympia WA 98504-7477

Commercial Vessel Tax Personal Property Listing Application General Information

Vessels are required to be registered with the State of Washington Department of Licensing (DOL) unless a specific exemption applies per Revised Code of Washington (RCW) 88.02.570. Most vessels used primarily for commercial purposes are exempt from registering with DOL; however, these vessels are required to be listed with the State of Washington Department of Revenue (DOR) and are subject to personal property tax.

To be listed as a commercial vessel with the DOR, the vessel must meet one of the following requirements:

- Be used exclusively for commercial fishing purposes.
- Be federally documented and used primarily for commercial purposes such as a charter boat, tug, or barge.

Refer to Washington Administrative Code (WAC) 458-17-101 for more details about the assessment and taxation of commercial vessels. If your vessel does not qualify as “commercial” contact DOL at dol.wa.gov. If you own a vessel on January 1, the vessel must be listed with DOR by April 30 of the same year or penalty may be assessed.

If you have questions about titling your vessel, please contact DOL. For federally documented vessels, contact the United States Coast Guard.

If the vessel meets the criteria above, complete this application and submit it to:

Department of Revenue
Special Programs Division
PO Box 47477
Olympia, WA 98504-7477
Fax (360) 534-1499

Should you need assistance completing the form, call the Special Programs Division at (360) 534-1503, option 5. Additional forms and information can be found on our website at dor.wa.gov

For assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.