



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

**COMMERCIAL VESSEL TAX
 NOTICE OF VALUE**

IMPORTANT: RETURN BY FEBRUARY 20, 2012

Please make any corrections to the address printed below.

Name: _____

Address: _____

DOR Tax Registration No:

Vessel Name:

CVT No.:

Owner ID No.:

Document or WN No.:

Assessment Year:

Valuation:

The Department of Revenue
 will collect the tax in: **2013**

- 1 (a). Is the vessel used for interstate or foreign commerce? Yes No

A ship or vessel is engaged in interstate or foreign commerce when transporting persons or property for hire from one state or territory of the United States to another, or between a state or territory of the United States and a foreign country.

- (b). Is this vessel used exclusively in fishing, tendering, harvesting and/or processing seafood products on the high seas or waters under the jurisdiction of other states? Yes No

IF YOU ANSWERED YES TO SECTION (1a) OR (1b) ABOVE, COMPLETE SECTION 2. IF NOT, SKIP TO SECTION 3.

2. **Apportionment:** (See rules on reverse side)

	Year	Number of Days
Vessel was out of state	2011	
Vessel was in state exclusively for repairs	2011	
Vessel was in state in service, moored or other	2011	
TOTAL DAYS (Must equal 365 days)		

3. **Added Value:** If you added value to this vessel during the past year, specify the amount of value added and attach a copy of the receipt(s) or a list of the items added. \$ _____

4. **Change of Ownership:** (Provide a copy of the Purchase/Sale Agreement or Bill of Sale)

New Owner: _____

Sale Price: _____

Address: _____

Date of Change: _____

City, State, Zip: _____

Phone No.: _____

5. **Destruction:** If the subject vessel was destroyed, please state the date of destruction: _____, and attach documentary evidence regarding the vessel's destruction.

Information provided on this notice is subject to audit by the Department of Revenue. I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

 Print Your Name

 Signature

 City

 Date

 Phone Number

INSTRUCTIONS FOR COMPLETING COMMERCIAL VESSEL TAX NOTICE OF VALUE

This notice provides you with an annual opportunity to communicate with us and provide current information for accurate valuation of your vessel.

If any event took place that affected the vessel value, physical condition, or ownership, please specify what happened on the front of this notice. Please report any change of address on the front of this notice.

If you are no longer using this vessel for commercial purposes, you need to register it with the Department of Licensing and send us a copy of the Registration Certificate showing payment of the Watercraft Excise Tax. We will then close your account.

Appeals: If you disagree with this value you may appeal. To appeal, mail a written request for correction of the value to: **Department of Revenue, Special Programs Division, PO Box 47477, Olympia WA 98504-7477.** Your request for correction must be postmarked no later than thirty (30) days after the issuance of this notice of value.

Any ship or vessel owner disputing the value shown on this notice may request a review as is permitted any other owner that is subject to the Watercraft Excise Tax provided by Chapter 82.49 RCW, and in accordance with RCW 82.49.060. Any owner requesting a review will need to provide sales data for no fewer than three vessels that have been sold within the twelve months prior to the date shown on this notice. Such information provided needs to be for vessels that are used for the same purpose as the subject vessel, and are of similar size, hull construction and condition, along with photographs of the subject and comparable vessels. If available, a recent marine survey may be submitted instead of the comparable sales data.

Section 1 (a)

• **Interstate or Foreign Commerce**

A ship or vessel is engaged in interstate or foreign commerce when transporting persons or property for hire from one state or territory of the United States to another, or between a state or territory of the United States and a foreign country.

Section 1 (b)

• **Limits of the State**

“Limits of the state” shall mean Washington State’s normal boundaries abutting Canada, Oregon, and Idaho and three miles to the west of Washington’s coast line. Days when an apportionable vessel leaves this state only while navigating the high seas in order to travel between points in this state shall be considered as days within this state.

Section 2

• **Rules for Apportionment of Value**

Ships and vessels as stated in RCW 84.36.080 that are subject to assessment by the Department of Revenue shall have their value apportioned to the state of Washington in accordance with RCW 84.40.036.

• **Apportionable Vessel**

A ship or vessel that is engaged in (a) interstate commerce; (b) foreign commerce; and/or

(c) Exclusively in fishing, tendering, harvesting and/or processing seafood products on the high seas or waters under the jurisdiction of other states.

Those vessels that are **NOT** apportionable are taxable for 365 days. There is no exemption for repair days, or days spent out of state.

The value of each apportionable vessel shall be apportioned to this state based on the number of days or fractions of days the vessel was within this state during the preceding year when the vessel is listed. If the total number of days the vessel is within the limits of the state is less than one hundred twenty one days for the preceding calendar year, no value shall be apportioned to this state.

Days when an apportionable vessel is in the state **exclusively** for one or more of the following purposes shall not be considered as days within this state, if the length of time is reasonable for the purpose; (a) undergoing repair or alteration; (b) taking on or discharging cargo, passengers or supplies; or (c) serving as a tug for a vessel under (a) or (b) described above.

Section 3

If you added value to your vessel, enter the amount here.

Section 4

If you sold your vessel, complete Section 4.

Section 5

If your vessel was destroyed, enter **date of destruction** and supply proper documentation.

For further information or assistance, call (360) 570-3265 or write to:

Department of Revenue
Special Programs Division
Commercial Vessel Tax
PO Box 47477
Olympia WA 98504-7477

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 call (360) 705-6718.