



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

Step 1: Tax Reporting Account Number (TRN)

Enter the TRN of the business listing this vessel. _____

All commercial vessel listings must be associated with an active TRN. If you need to register for a TRN, you can do so at www.bls.dor.wa.gov.taxregistration. **When completing the Business License Application, check the box for Tax Registration in section 2.**

Step 2: Vessel Purchase Information

Purchase Price \$ _____ Date of Purchase _____

Attach a copy of the purchase agreement for the vessel. This document must include both the buyers and sellers name and address. It must also include the purchase price and the date of the purchase of the vessel.

Have Washington state sales or use tax been paid on the purchase of this vessel? Yes No

If yes, provide date and amount of tax paid. Date _____ Amount Paid \$ _____

Any improvements/accessories added to the vessel since purchase? Yes No

If yes, provide dollar value added. _____

Date your business first used this vessel commercially in Washington. _____

If this date is different from date of purchase, please explain. _____

Step 3: Vessel Description

Vessel Name: _____

Make: _____ Model: _____ Year Built: _____

Length: _____ Width: _____ Depth: _____

Hull identification No. _____ Is this a sailboat? Yes No

Hull Material (check one): Aluminum Fiberglass Steel Wood Other

Engine Type (check one): Single Gas Twin Gas Triple Gas

Single Diesel Twin Diesel Triple Diesel

Engine Year: _____ Make: _____ Model: _____ Horsepower: _____

Step 4: Use of the Vessel (check all that apply)

1. Commercial Fishing (a) Trawler (b) Purse Seine (c) Longliner

(d) Gillnet (e) Crabber (f) Other (specify) _____

2. Charter/Time Share (a) Bareboat (b) Skipped (c) Other (specify) _____

3. Freight (a) Barge, Covered (b) Barge, Uncovered (c) Other (specify) _____

4. Towing/Pushing (a) Towboat (b) Pushboat

5. Personal Pleasure

6. Other (specify use): _____

If you checked more than one, what is the primary use of the vessel? _____

Charter vessels only:

Will you be chartering the vessel through an agent? Yes No

If yes, provide agent name _____ TRN of agent _____

Application continued on next page

**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 _____



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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.