

Form 87 1002e

Taxpayer Account Administration PO Box 47476 Olympia, WA 98504-7476 360-705-6203

# **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 <a href="dol.wa.gov">dol.wa.gov</a>. 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 Taxpayer Account Administration Division**PO Box 47476

Olympia, WA 98504-7476

Fax: 360-705-6174

Should you need assistance completing the form, call the Taxpayer Account Administration Division at 360-705-6203.

Additional forms and information can be found on our website at dor.wa.gov

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

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#### 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 <a href="documents-business/apply-business-license">documents-business/apply-business-license</a>. When completing the Business License Application, check the box for Tax Registration in section 2.

Step 2: Vessel purchase	e information						
Purchase price:	Date o	Date of purchase:					
Attach a copy of the purchasellers name and address.	<u> </u>				•		
Have Washington state sales or use tax been paid on the purchase of this vessel?  Yes							
If yes, provide date and	amount of tax paid.	Date:	Amount paid:				
Any improvements/accessor	ories added to the vess	sel since purchase	ase? Yes No				
If yes, provide dollar va	lue added:						
Date your business first use	ed this vessel commerc	cially in Washingto	n:				
If this date is different from	n date of purchase, ple	ase explain:					
Step 3: Vessel descript Vessel name:	ion						
Make:	Model:	Model:			Year built:		
Length:	Width:	Depth:					
Hull identification number:		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	Electronic	propulsion		
	Single Diesel	Twin Diesel	Triple Diesel				
Engine Year:	Make:	Model:	Horsepo	ower:			

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

1.	Commercial F	ishing	(a)	Trawler	(b)	Purse Seine	(c)	Longli			
			(d)	Gillnet	(e)	Crabber	(f)	Other	(specify):		
2.	Charter/Time	Share	(a)	Bareboat	(b)	Skippered	(c)	Other	(specify):		
3.	Freight	(a)	Barge,	Covered	(b)	Barge, Uncove	ered	(c)	Other (specify):		
4.	Towing/Pushi	ng	(a)	Towboat	(b)	Pushboat					
5.	Personal Plea	sure									
6.	Other (specify	/ use):									
If you checked more than one, what is the primary use of the vessel?											
Charter vessels only:											
Will yo	u be charterin <sub>{</sub>	g the ve	essel thr	ough an agent?	?	Yes	N	0			
If yes, provide agent name: TRN of agent :											
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 of primary moorage facility (required):											
Address of primary moorage facility (required):											
Step 7: Insurance documents											
If your vessel is longer than 35 feet and older than 40 years, please attach your marine insurance policy.											
Step 8: 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:					
Signatu	ıre:						Date	e:			
Contac	t phone numb	er:									

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