

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
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.

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 dor.wa.gov/open-business/apply-business-license. **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 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: Horsepower:

