

Transfer, Sale or Disposal of ALL Tangible Personal Property

STATE OF MARYLAND, DEPARTMENT OF ASSESSMENTS AND TAXATION, PERSONAL PROPERTY DIVISION
 P.O. Box 17052, Baltimore, Maryland 21297-1052 • www.dat.maryland.gov • (410) 767-1170 • (888) 246-5941 within Maryland
 sdat.persprop@Maryland.gov

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Date Received
by Department

INSTRUCTIONS:

Please complete this form if the business has sold, transferred, or disposed of ALL of its tangible assets in accordance with §10-402 of the Tax-Property Article. Do not use this form if the business has only sold a portion of its personal property.

Use **Section II** to report sales/transfers/disposals of all personal property owned by the entity.

Use **Section III** only to report the closing of a Sole Proprietorship/General Partnership business & to make your account inactive on Departmental records. A Sole Proprietorship/General Partnership entity has a Department ID that begins with the letter "L" followed by 8 numbers.

If your Department ID starts with any other letter, the entity is considered a legal entity that can only be made inactive via voluntary dissolution, merger, or forfeiture. Please review the Department's website (www.dat.maryland.gov) or contact Charter via e-mail (sdat.charterhelp@maryland.gov), (410) 767-1340, or (888)-246-5941 (option 1) for additional information.

SECTION I - INFORMATION ABOUT ENTITY SELLING OR DISPOSING OF PROPERTY

NAME OF BUSINESS			
MD DEPARTMENT ID NUMBER <small>(Letter Prefix followed by 8-digit number)</small>			
FEDERAL EMPLOYER IDENTIFICATION # <small>(9-digit number assigned by the IRS)</small>			
STATE OF INCORPORATION OR FORMATION			
DATE OF INCORPORATION OR FORMATION			
FEDERAL PRINCIPAL BUSINESS CODE <small>(6-digit number on file with IRS)</small>			
MAILING ADDRESS <input type="checkbox"/> Check here if this is a change of mailing address. <small>PLEASE NOTE: This will not change your Principal Office address. You must file a Resolution to change a Principal Office address.</small>			
	<small>City</small>	<small>State</small>	<small>Zip Code</small>
	<small>Country</small>		
	<small>Note: Please include an e-mail address in order to receive important reminders from the Maryland Department of Assessments and Taxation.</small>		
EMAIL ADDRESS			

A. Please provide a description of the property: _____

B. Please provide the physical location where the property was located. (PO Boxes are not acceptable.)

PLEASE PROVIDE THE ACTUAL, PHYSICAL LOCATION OF ALL PERSONAL PROPERTY (address)			
<input type="checkbox"/> Check here if this is a change of location.			
	<small>City</small>	<small>State</small>	<small>Zip Code</small>

C. Please indicate the nature of the business being conducted: _____

D. Please provide the date of Transfer, Sale or Disposition: _____ / _____ / _____

- E. Please select all that apply:
- Property was transferred or sold to another business entity. (Complete **Section II**.)
 - Property was disposed of/abandoned. (Complete **Section II, D and E**.)
 - My Sole Proprietorship or General Partnership was closed, or changed to a different business entity type. (Complete **Section III**.)



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STATE OF MARYLAND, DEPARTMENT OF ASSESSMENTS AND TAXATION, TAXPAYER SERVICES DIVISION
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Use **Section II** to report sales/transfers/disposals of all personal property owned by the entity. If the purchaser was another business entity, provide their information below. Please answer all questions in this section, even if the answer is "N/A" or 0.
 If you sold/bought this personal property on or after January 1, and prior to July 1, you **must** submit this completed form before October 1 of the year of the sale for the buyer to be held responsible for any personal property taxes. Otherwise, the seller will still be held responsible for any personal property taxes due to the State.

SECTION II - INFORMATION ABOUT ENTITY **PURCHASING** OR **RECEIVING** PROPERTY

NAME OF BUSINESS			
MD DEPARTMENT ID NUMBER <small>(Letter Prefix followed by 8-digit number)</small>			
FEDERAL EMPLOYER IDENTIFICATION # <small>(9-digit number assigned by the IRS)</small>			
STATE OF INCORPORATION OR FORMATION			
DATE OF INCORPORATION OR FORMATION			
FEDERAL PRINCIPAL BUSINESS CODE <small>(6-digit number on file with IRS)</small>			
MAILING ADDRESS <input type="checkbox"/> Check here if this is a change of mailing address. PLEASE NOTE: This will not change your Principal Office address. You must file a Resolution to change a Principal Office address.			
	<small>City</small>	<small>State</small>	<small>Zip Code</small>
	<small>Country</small>		
	Note: Please include an e-mail address in order to receive important reminders from the Maryland Department of Assessments and Taxation.		
EMAIL ADDRESS			

B. Please provide the physical location where the property is now located. *(PO Boxes are not acceptable.)*

PLEASE PROVIDE THE ACTUAL, PHYSICAL LOCATION OF ALL PERSONAL PROPERTY (address)			
<input type="checkbox"/> Check here if this is a change of location.			
	<small>City</small>	<small>State</small>	<small>Zip Code</small>

C. Please indicate the nature of the business being conducted: _____

D. Please describe the manner of transfer or disposal: _____

E. Transfer details:

1) Total Amount of Consideration	_____
2) Amount of Consideration attributable to Furniture, Fixtures & Equipment ..	_____
3) Amount of Consideration attributable to Inventory	_____
4) Amount of Consideration attributable to Other (explain below)	_____
Other: _____	

**** IMPORTANT:** Please include a copy of the **Sales Agreement** and **Bill of Sale** if the property was sold. ******

I hereby affirm under the penalties of perjury that, to the best of my knowledge, information, and belief, the matters set forth in this report are true in all material respects.

I am: Seller Buyer Date: ____ / ____ / ____

Print/Type Name _____
Signature



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Use **Section III** only to report the closing of a Sole Proprietorship/General Partnership business & to make your account inactive on Departmental records. A Sole Proprietorship/General Partnership entity has a Department ID that begins with the letter "L" followed by 8 numbers.
You may complete this section even if you sold all of your personal property. Completing this section will, effectively, close your Sole Proprietorship or General Partnership without any further action on your part.

SECTION III - SOLE PROPRIETORS OR GENERAL PARTNERSHIPS **CLOSING OR CHANGING ENTITY TYPE** COMPLETE

A. Please provide the Date the Sole Proprietorship or General Partnership closed: _____ / _____ / _____

B. Please check all that apply:

All Personal Property was Transferred, Sold, or otherwise Disposed of.
(If you check this, please complete **Section II**.)

The Business Entity was changed to a Corporation, LLC, LLP or Business Trust.

If you check this, please: Indicate the Effective Date: _____ / _____ / _____

Provide the new Department ID: _____

All Personal Property was **NOT** Transferred, Sold, or otherwise Disposed of.

If you check this, please explain current use of property: _____

Affidavit

I hereby notify the Maryland State Department of Assessments and Taxation (SDAT) that the above-named business has permanently closed. Further, I agree to notify SDAT immediately if the business is reopened at some future date.

Date: _____ / _____ / _____

Print/Type Name

Signature of Owner or Authorized Signer

Before submitting, please review this form carefully. Errors in the Business Entity Name or Department ID will cause unnecessary delays in processing your request.

Please submit this form either by mail to:

Maryland State Department of Assessments & Taxation
Personal Property Division
301 West Preston Street, 8th Floor
Baltimore, Maryland 21201-2395

Or by email at:

SDAT.persprop@maryland.gov

If mailing the form, please include the original, plus an additional copy.

If emailing the form, please put "Form 21" and your Department ID in the Subject line.

