

MARYLAND DEPARTMENT OF ASSESSMENTS & TAXATION

PERSONAL PROPERTY DIVISION

Page 1- Form AT3-45 Transfer, Sale or Disposal of ALL Tangible Personal Property

INSTRUCTIONS: Please complete this form if the business has sold 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 page 1 to report sales/transfers/disposals of all personal property owned by the entity.

Use page 2 to report the closing of a sole proprietorship/general partnership business & to make your account inactive on Departmental records.

1) Name of Business Selling the Property as It Appears on DAT Records: _____

2) Type of Business Entity (check one):

- Corporation
- LLC Business Trust
- LLP General Partnership
- LP Sole Proprietorship

Dept ID#: _____
 Fed ID #: _____
 Federal Prin. Bus Code: _____
 Phone #: _____

3) Address Where Property Was Located (P.O. boxes are not acceptable; provide number, street address & zip code):

4) Nature of Business Conducted: _____

5) Name of Business Buying the Property as It Appears on DAT Records (If Purchaser has not yet registered with Department it must do so immediately. Please call our offices for further information.): _____

6) Type of Business Entity (check one):

- Corporation
- LLC Business Trust
- LLP General Partnership
- LP Sole Proprietorship

Dept ID#: _____
 Fed ID #: _____
 Federal Prin. Bus Code: _____
 Phone #: _____

7) Mailing Address of Purchaser: _____

8) Exact Street Address Where Property is now located: _____
County: _____ Town (if not inside a town, write "n/a"): _____

9) Nature of Business Conducted by Purchaser: _____

10) Date of Sale, Transfer or Disposal: _____

(If this date is on or after January 1 and before July 1, the Department must receive this form by October 1 of the year of the sale for the purchaser/transferee to be held liable for the personal property taxes.)

11) Manner of Transfer: _____

12a) Total Amount of Consideration: \$ _____

b) Amount of Consideration Attributable to Furniture, Fixtures & Equipment: \$ _____

c) Amount of Consideration Attributable to Inventory: \$ _____

d) Amount of Consideration Attributable to Other (explain on next line): \$ _____

IMPORTANT: Please include a copy of sales agreement and bill of sale if property was sold.

13) Description of Property: _____

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.

14) Date: _____ Seller or Purchaser? (circle one) Signature: _____ Print/Type Name: _____

MARYLAND DEPARTMENT OF ASSESSMENTS & TAXATION

PERSONAL PROPERTY DIVISION

Page 2- Report of Business Closure- Sole Proprietorships & General Partnerships Only*

*Legal entities can only be made inactive via voluntary dissolution, merger or forfeiture. For further information please contact our Charter Division at 410-767-1340 or 1-888-246-5941, option 1.

--
Name of Personal Property Account: _____

Department ID#: L ____ Phone #: _____

Date Business Closed (please sign affidavit below): _____

Please check each that applies:

____ Personal property was sold/transferred. Complete page 1.

____ Business entity type was changed to:

____ Corporation

____ LLC ____ Business Trust

Effective Date: _____

____ LLP ____ LP

New Dept. ID#: _____

____ Personal property was not sold/transferred. Explain current use of the property: _____

Affidavit

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

Date

Signature of Owner/Authorized Signer

Thank you for your cooperation in completing this form.

Please mail or fax this form to:

Maryland Department of Assessments & Taxation

Personal Property Division

301 West Preston Street, 8th Floor

Baltimore, Maryland 21201-2395

Legal Entities: 410-767-1170 or MD toll free 1-888-246-5941, press 1 then press 2.

FAX: 410-333-5512

Sole Proprietorships/General Partnerships: 410-767-4991 or MD toll free 1-888-246-5941, press 1 then press 3. FAX: 410-333-7937