

**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.

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**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): \_\_\_\_\_

**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:** \_\_\_\_\_

**12)** a) 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:** \_\_\_\_\_ **Signature:** \_\_\_\_\_

**Seller or Purchaser?** (circle one)      **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.

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**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

(410) 767-1170 or MD toll free 1 (888) 246-5941

FAX: 410-333-5512

[SDAT.persprop@maryland.gov](mailto:SDAT.persprop@maryland.gov)