



COMMERCIAL VESSEL TONNAGE TAX RETURN

FORM CVTT-1

State Form 43779 (R2 / 01-25)
Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts, 2025

INSTRUCTIONS: (Additional information on reverse side)

1. This return is to be filed in triplicate with the Indiana State Comptroller on or before July 1 of each year. I.C. 6-6-6-3.
2. This return is required to be filed by each navigation company incorporated under the laws of the State of Indiana, and by each person who, on May 1 of that year, owned a commercial vessel which was, under the navigation laws of the United States, registered at an Indiana Port on May 1 of that year. I.C. 6-6-6-3.
3. If this is the first year for filing, the commercial vessel owner must include with its return a certified copy of the most recent registration certificate issued for such vessel owned and registered at an Indiana Port. In subsequent years, the owner must include a certified copy of any registration certificate issued for such vessel after the date on which the immediately preceding return was filed. I.C. 6-6-6-4.
4. Enclose a check payable to Treasurer of State I.C. 6-6-6-5.

TAXPAYER INFORMATION					
Name of taxpayer					
Address (number and street)					
City, State, ZIP code				County of Indiana port	
LIST ALL VESSELS SUBJECT TO THE COMMERCIAL VESSEL TONNAGE TAX (Attach additional sheets if necessary.)					
DATE OF REGISTRATION	KIND OF VESSEL	NAME OF VESSEL	PORT OF REGISTRATION	GROSS TONNAGE	NET TONNAGE
TOTAL NET TONS					0.00
TAX RATE (Multiply Total Net Ton by \$.03 per Net Ton)					\$.03
TAX DUE (See instruction 4 above)					0.00
Under the penalties of perjury, I hereby certify that this return (including accompanying schedules and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all vessels subject to tax owned, held, possessed or controlled by the named taxpayer; and is prepared under I.C. 6-6-6 as amended, and regulation, if any promulgated with respect thereto.					
Signature of authorized person			Printed name		Date
Title	Telephone number ()		Signature of preparer		

ADDITIONAL INFORMATION

The following are relevant statutory provisions dealing with the Commercial Vessel Tonnage Tax (I.C. 6-6-6)

I.C. 6-6-6-1 "COMMERCIAL VESSEL" Defined

Section 1: For purposes of (I.C. 6-6-6), the term "Commercial Vessel" means a watercraft which is engaged in commerce.

I.C. 6-6-6-2 TAXABLE VESSEL; Rate

Section 2: Each year a commercial vessel is subject to the tonnage tax imposed under (I.C. 6-6-6) if the vessel is, under the navigation laws of the United States, registered at an Indiana Port on May 1 of that year. The amount of tonnage tax due for the year on the vessel is three cents (\$.03) per net ton.

I.C. 6-6-6-3 RETURN; Filing

Section 3: On or before July 1 of each year, the following persons shall file a tonnage tax return with the state comptroller:

- (1) each navigation company incorporated under the laws of this state; and
- (2) each person who, on May 1 of that year, owned a commercial vessel which was, under the navigation laws of the United States, registered at an Indiana Port on May 1 of that year.

The tonnage tax return for a year shall contain the name of each vessel owned on May 1 of that year by the person filing the return. The return shall also contain the tonnage and port of registration, as of May 1 of that year, of each vessel listed on the return.

I.C. 6-6-6-4 CERTIFIED COPY OF REGISTRATION CERTIFICATE REQUIRED

Section 4: When he files his first tonnage tax return, a commercial vessel owner shall include with the return a certified copy of the most recent registration certificate for each vessel which he owns and which is registered at an Indiana Port. The vessel owner shall include with each subsequent return a certified copy of any registration certificate issued to him for such a vessel after the date on which he filed his immediately preceding tonnage tax return.

I.C. 6-6-6-5 LIABILITY FOR TAX; Payment Date

Section 5: The owner of a commercial vessel is liable for the tonnage tax imposed on it. Each year a commercial vessel owner shall, when he files his tonnage tax return, pay the state the total amount of tonnage taxes which he owes for that year. Thus, the owner shall pay the tonnage taxes due for a year on or before July 1 of that year. The State Treasurer shall issue a receipt to the owner for the tonnage taxes paid.

I.C. 6-6-6-7 TAX IN LIEU OF PROPERTY TAXES

Section 7: The tonnage tax imposed on commercial vessels under (I.C. 6-6-6) is imposed in lieu of property taxes. Thus, commercial vessels which are taxed under (I.C. 6-6-6) may not be assessed or taxed under (I.C. 6-1.1).

I.C. 6-6-6-8 NAVIGATION COMPANIES, FAILURE TO FILE RETURN; Actions Against

Section 8: If a navigation company, incorporated under the laws of this state, has not filed a required tonnage tax return and paid the tonnage tax within thirty (30) days after the July 1 due date, the state comptroller shall report that fact to the Attorney General. The Attorney General shall then proceed to institute an action against the company for the sequestration of its property, the forfeiture of its charter, and its final dissolution. When the Attorney General initiates an action under this section, the company may be required to pay the state, in addition to the delinquent tonnage taxes, a penalty of five hundred dollars (\$500).

I.C. 6-6-6-9 NAVIGATION COMPANIES; False Returns; Penalty

Section 9: If a navigation company files a false tonnage tax return, the company shall pay the state a penalty of one thousand dollars (\$1,000). The Attorney General shall initiate an action in the name of the state to recover this penalty.