

GENERAL INSTRUCTIONS

Complete this Personal Property Tax Return in accordance with the instructions provided herein as your declaration of personal property situated in this county. If any schedule has insufficient space, attach a separate sheet. Please print or type except for signature.

WHAT TO REPORT ON THIS RETURN:

1. Tangible Personal Property - include all goods, chattels, and other articles of value (but not certain vehicles) capable of manual possession and whose chief value is intrinsic to the article itself.
2. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items and **MUST** be reported after their initial lease or rental as equipment and/or furniture or fixtures.
3. **ALL FULLY DEPRECIATED ITEMS MUST BE REPORTED AT ORIGINAL COST WHETHER WRITTEN OFF OR NOT.**
4. Property personally owned, but used in the business must be reported.

DO NOT INCLUDE:

1. Intangible Personal Property - that is, money, all evidences of debt owed to the taxpayer, all evidence of ownership in a corporation, etc.
2. Household Goods such as wearing apparel, appliances, furniture, and other items ordinarily found in the home and used for the comfort of the owner and his family, and not used for commercial purposes.
3. Automobiles, Trucks, and Other Licensed Vehicles - These are not taxable as personal property. (EXCEPTION: The equipment, on certain vehicles, is taxable as personal property and must be reported. Example- power cranes, air compressors, and other equipment designed as a tool rather than primarily as a hauling vehicle.)
4. Inventory - Those chattels consisting of items commonly referred to as goods, wares, and merchandise which are held for sale or lease to customers in the ordinary course of business.

VALUATION OF PERSONAL PROPERTY:

All property located in this county as of January 1 must be reported at 100 % of the original total cost. Include sales tax, transportation, handling, and installation charges if incurred. Report the total cost of all assets.

ADJUSTMENTS TO VALUES - TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE:

Enter only UNADJUSTED figures in areas calling for Original Cost. However, Florida law provides that the taxpayer shall also provide an estimate of the current fair market value of the property. An adjustment is a variation from purchase price paid. Adjusted figures **MUST** be explained on an attached supplemental schedule. Such schedules are considered part of the return.

LOCATION OF PERSONAL PROPERTY:

With the exception noted in the following paragraph, a SEPARATE personal property return must be filed for each location in the county. Additional forms will be mailed on request; contact your county property appraiser's office.

Owners of vending machines, LP/Propane tanks and similar free standing property at many locations may submit a single schedule in lieu of individual property statements, but may be required by the Property Appraiser to provide a list of site addresses. Owners that previously reported on a DR-405E or other owners of a similarly integrated property may submit a single schedule.

SPECIFIC INSTRUCTIONS

In the appropriate schedule list the original installed cost for assets of your business. Assets in each schedule must be grouped by year of acquisition.

The figure you enter as "original cost" must include the total original installed cost of your equipment, before any allowance for depreciation. Include sales tax, freight-in, handling, and installation costs. If a trade-in was deducted from the invoice price, enter the invoice price.

Add back investment credits taken for federal income tax purposes if those were deducted from the original cost. **INCLUDE ALL FULLY DEPRECIATED ITEMS AT ORIGINAL COST, WHETHER WRITTEN OFF OR NOT.**

If you own equipment that is out on a loan, rental or lease basis to others, report it on the appropriate schedule and enter the totals on Line 22.

List each item of tangible personal property separately in the appropriate schedule except for "classes" of personal property. A class is defined as items which are **SUBSTANTIALLY** similar in function, use, and age. Do not use the terms "VARIOUS" or "SAME AS LAST YEAR". This is inadequate reporting and may subject you to penalties for **FAILURE TO FILE**.

List all items of furniture and fixtures, all machinery and equipment, supplies, and certain types of equipment attached to mobile homes. All expensed items must be entered at original cost.

For each item, report your estimate of the current fair market value of the property and your estimate of the condition of that item (Good, Average, Poor). All expensed items must be entered at original installed cost.

Line 14 - Farm, Grove, and Dairy Equipment:

List all types of agricultural equipment you owned as of January 1. Describe property by type, manufacturer, model number, and year acquired. The following is a partial list of the types of equipment which are to be reported: bulldozers, draglines, mowers, balers, tractors, all types of dairy equipment, pumps, irrigation pipe - show feet of main line and sprinklers, hand and power sprayers, heaters, discs, fertilizer distributors, etc.

Line 16, 16a - Hotel, Motel, Apartment & Rental Units (Household Goods):

List all household goods, i.e. furniture, appliances and equipment used in rental or other commercial property. Both residents and non-residents must report if house, condo, apartment, etc. is rented at any time during the year.

Line 17 - Mobile Home Attachments:

For each of the following types of mobile home attachments, enter the number of items of that type which you owned as of January 1, the year of purchase, the size (length X width), and the original installed cost: Awning, Carport, Patio Roof, Trailer Cover, Screened Porch or Room, Cabana, Open Porch, Utility Room, etc.

Line 20 - Leasehold Improvements - i.e., Physical Modifications to Leased Property:

If you have made any improvements (including modifications and additions) to property which you lease, list the original cost of the improvements. Improvement must be grouped by type and year of installation. Leasehold improvement - Carpeting, Paneling, Shelving, Cabinets, etc.

IMPORTANT: ATTACH ITEMIZED LIST OR DEPRECIATION SCHEDULE SHOWING INVENTORY OF INDIVIDUAL IMPROVEMENTS.

Line 23 - Supplies:

Enter the average cost of supplies that are on hand, including expensed supplies, such as stationery and janitorial supplies, linens, silverware, etc. which may not have been recorded separately on your books. Include items which you carry in your inventory account but which do **NOT** come within the definition of "inventory" subject to exemption.

Leased, Loaned, and Rented Equipment:

If you borrow, rent or lease equipment from others complete the schedule by entering the name and address of the owner or lessor and a description of the equipment; year you acquired it; year of manufacture, if known; the rent per month; and the amount it would have originally cost had you purchased the equipment new.

INFORMATION REGARDING THE TAX LAWS OF FLORIDA

§192.042, Florida Statutes - DATE OF ASSESSMENT - Tangible Personal Property on January 1.

§193.062, Florida Statutes - DATES FOR FILING RETURNS - Tangible Personal Property Jan. 1 - Apr. 1.

§193.072, Florida Statutes - PENALTIES - For failure to file a return, 25% of the total tax levied against the property for each year that no return is filed; for filing after the due date, 5% of the total tax levied against the property covered by that return for each year, for each month, or portion thereof, that a return is filed after the due date, but not to exceed 25% of the total tax; for unlisted property, 15% of the tax attributable to the omitted property.

§196.021, Florida Statutes - TAX RETURNS TO SHOW ALL EXEMPTIONS AND CLAIMS - It is the duty of the taxpayer to set forth any legal exemption from taxation to which he may be entitled. The failure to do so shall result in any such exemption being disallowed for that tax year.

§837.06, Florida Statutes - Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in §775.082, §775.083, or §775.084.

Property Appraiser
1234 Main Street
Anywhere, Florida 11111-2222

Tangible Personal Property Tax Return
As Required by §§193.062 & 193.062 F.S. Return to County Property Appraiser By April 1 to Avoid Penalties
State of Florida, County of
Business Name (DBA - Doing Business As) and Mailing Address

Account Number
Any Business
5678 Main St
Allover, FL 55555-9890
Federal Employer Ident. No. 59-010101010
Social Security Number
NAC/SIC 010101010

1. Please give name and telephone number of Owner or Person in charge of the Business:
Name **Person in charge** Telephone **BR549**
2. Actual Physical Location of Property for which this Return is Filed (Street Address - Mail P.O. Box)
123 Main St., FL, USA 07891
3. Is your business of farm located within the incorporated limits of a City? Yes, No,
What City? _____
4. Do You File a Tangible Personal Property Tax Return Under Any Other Name? Yes, No,
Please Show Name Exactly as it Appeared on Your most recent Personal Property Tax Bill or Other Current Tax Return: _____
5. Date you began business in the county: **1976** Fiscal Year: **Oct. 1 to Sept. 30**
5a. Although my fiscal year ended prior to December 31 of the past calendar year, this return reflects property addresses and deletions through December 31. Yes, No,
6. Describe the Type or Nature of Your Business: **Sales**
7. Trade Level (Check as many as apply): Real Estate Wholesale Manufacturing
Professional Service Agriculture Lasting Rental Other
8. Did you file a Tangible Personal Property Return in the county last Year? Yes, No,
If so, under what name and where? **See # 1 & 2**
9. Former owner of the Business: **If applicable**
9a. If Business sold to whom? _____
Date Sold _____

PERSONAL PROPERTY SUMMARY
THIS IS A SUMMARY SCHEDULE ONLY. The Schedule on the REVERSE SIDE must be completed in detail and TOTALS entered below. ATTACH ITEMIZED LIST or DEPRECIATION SCHEDULE showing Original Cost & Date of Acquisition.

| 10. Office Furniture & Office Machines & Library | 840.00 | 1233.00 | |
|--|----------------|-----------------|--|
| 11. EDP Equipment, Computers, Word Processors | 2000.00 | 4043.00 | |
| 12. Store, Bar & Lounge, and Restaurant Furniture & Equipment, Etc. | 800.00 | 1754.00 | |
| 13. Machinery and Manufacturing Equipment | | | |
| 14. Farm, Grove, and Dairy Equipment | | | |
| 15. Professional, Medical, Dental & Laboratory Equipment | | | |
| 16. Hotel, Motel, & Apartment Complex | | | |
| 16a. Rental Units - Snow, Bedding, Furniture, Drapes & Appliances | | | |
| 17. Mobile Home Attachments (Carport, Utility Bldg., Cabana, Porch, Etc.) | | | |
| 18. Service Station & Bulk Plant Equipment - Underground Tanks, Lites, Tools | | | |
| 19. Signs - Billboard, Pole, Wall, Portable, Directional, Etc. | | | |
| 20. Leasehold improvements must be grouped by type, year of installation and description | | | |
| 21. Public Control Equipment | 5000.00 | 8000.00 | |
| 22. Equipment owned by you but rental based or held by others | | | |
| 23. Supplies - Not Held for Resale | | 5000.00 | |
| 24. Other - Please Specify | | | |
| TOTAL PERSONAL PROPERTY | 8640.00 | 20030.00 | |

Under penalties of perjury, I declare that I have read the foregoing tax return and the accompanying schedules and statements and that the facts stated in them are true, if prepared by someone other than the preparer, the preparer signing this return certifies that this declaration is based on all information of which he/she has any knowledge.

DATE _____ TITLE _____
SIGNED _____ (TAXPAYER)
SIGNED _____ (PREPARER)
ADDRESS _____
PHONE NO. _____ PREPARER'S ID. # _____

TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE
ORIGINAL INSTALLED COST
APPRAISER'S USE ONLY

PLEASE SIGN AND DATE YOUR RETURN. SEND THE ORIGINAL TO THE COUNTY APPRAISER'S OFFICE BY APRIL 1. UNSIGNED RETURNS CANNOT BE ACCEPTED BY THE APPRAISER'S OFFICE.
NOTICE: IF YOU ARE ENTITLED TO

DR-405
R. 12/00

PAGE 2 TANGIBLE PERSONAL PROPERTY TAX SCHEDULES (ENTER TOTALS ON PAGE 1)

ASSETS PHYSICALLY REMOVED DURING LAST YEAR
Property fully depreciated but continuing in service must be reported on the schedules below.

| DESCRIPTION | AGE | YEAR ACQ. | TAXPAYER'S EST. OF FAIR MARKET VALUE | ORIGINAL INSTALLED COST | RETIRED, SOLD, TRADED, ETC. |
|-------------------|-----|-----------|--------------------------------------|-------------------------|-----------------------------|
| 555 Copier mod 19 | 3 | 92 | 10,100 | 15,000 | Sold to ABC School |

LEASED, LOANED, AND RENTED EQUIPMENT - Please complete if you had equipment belonging to others.

| NAME AND ADDRESS OF OWNER OR LESSOR | DESCRIPTION | YEAR ACQUIRED | YEAR OF MFG. | RENT PER MONTH | RETAIL INSTALLED COST NEW | LEASE & PURCHASE OPTION YES/NO |
|-------------------------------------|-------------|---------------|--------------|----------------|---------------------------|--------------------------------|
| LESSOR | | | | | | |

| LINE | Enter Applicable Line Number (10-24) From Page 1 | DESCRIPTION OF ITEM | AGE | YEAR PURCHASED | TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE | TAXPAYER'S ESTIMATE OF CONDITION | ORIGINAL INSTALLED COST | APPRAISER'S USE ONLY |
|--|--|---------------------|-----|----------------|--|----------------------------------|-------------------------|----------------------|
| | | | | | | | | Condition |
| Enter TOTALS on Form - Continue on Separate Sheet if Necessary | | | | | | | | |
| LINE | Enter Applicable Line Number (10-24) From Page 1 | DESCRIPTION OF ITEM | AGE | | | | | Condition |
| Enter TOTALS on Form - Continue on Separate Sheet if Necessary | | | | | | | | |

| LINE | 22 | EQUIPMENT OWNED BY | NAME/ADDRESS OF LESSEE | DESCRIPTION | AGE | YEAR PURCHASED | RENT PER MONTH | TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE | TAXPAYER'S ESTIMATE OF CONDITION | RETAIL INSTALLED COST NEW |
|--|----|--------------------|------------------------|-------------|-----|----------------|----------------|--|----------------------------------|---------------------------|
| | | | | | | | | | | |
| Enter TOTALS on Form - Continue on Separate Sheet if Necessary | | | | | | | | | | |