

BOB HENRIQUEZ
 HILLSBOROUGH COUNTY PROPERTY APPRAISER
 311 PAULS DR
 TAMPA, FL 33511

TANGIBLE PERSONAL PROPERTY TAX RETURN

CONFIDENTIAL

DR-405, R. 12/11
 Rule 12D-16.002, F.A.C.

Return to property appraiser by **April 1** to avoid penalty.
Hillsborough County, Florida Tax year **2017**

Business name (DBA-Doing Business As) and mailing address:

Sample Florida DR-405
 DBA Apples 'N Oranges, Inc.
 123 Washington Ave
 2nd address line
 Orlando, FL 33333

Federal Employer Identification Number **73-9876543**

NAICS **123456**

Account number 3923391367 
 Line 1 info
 Line 2 other
 Line 3 other
 Line 4 other
 Line 5 other
 Line 6 other

If name and address is incorrect please make needed corrections.

1. Owner or person in charge: <u>Mark Johnson</u> Business/corporate name: <u>Sample Florida DR-405</u>	Phone: <u>(918) 252-1157 Ext 123456</u>	6. Type or nature of your business: <u>software engineering 12345</u> and also contract software development stuff 12345
2. Physical location (no PO Boxes): <u>123 some address</u>	3. Do you file a TPP tax return under any other name? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Name on most recent return or tax bill: The other name I used on my most recent PP bill	Trade levels (check all that apply): <input checked="" type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input checked="" type="checkbox"/> Professional <input checked="" type="checkbox"/> Service <input type="checkbox"/> Agriculture <input type="checkbox"/> Leasing/rental <input type="checkbox"/> Other, specify: _____
4. Date you began business in this county: <u>03/14/1990</u>	5. Fiscal year end date: <u>06/30/2016</u> If before 12/31 last year, does this return reflect additions/deletions through Dec 31? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7. Did you file a TPP return in this county last year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Name and location: <u>under this different name</u> <u>in some other place, some other city, county</u>
8. Former owner of business: <u>Former Business owner name 123</u>	9. If sold, to whom? <u>Fred Barnes - 123 some street. Orlando FL</u> Date sold: <u>10/09/2014</u>	

Personal Property Summary Schedule - Enter totals from page 2 or from an attached itemized list or depreciation schedule with original cost and date of acquisition.		Taxpayer's Estimate of Fair Market Value	Original Installed Cost	For Property Appraiser Use Only
10	Office furniture and office machines and library	1,931	2,800	
11	EDP equipment, computers, word processors	690	1,000	
12	Store, bar and lounge, and restaurant furniture, equipment, etc.	6,350	15,400	
13	Machinery and manufacturing equipment	22,000	42,500	
14	Farm, grove, and dairy equipment			
15	Professional, medical, dental & laboratory equipment			
16	Hotel, motel, and apartment complex			
16a	Rental units (stove, refrigerator., furniture, drapes and appliances)	276	1,150	
17	Mobile home attachments (carport, utility building, cabana, porch, etc.)			
18	Service station and bulk plant equipment (underground tanks, lifts, tools)			
19	Signs (billboard, pole, wall, portable, directional, etc.)			
20	Leasehold improvements - grouped by type, year of installation and description			
21	Pollution control equipment			
22	Equipment owned by you but rented, leased or held by others	8,600	12,500	
23	Supplies not held for resale	300	450	
24	Other, specify:			
TOTAL PERSONAL PROPERTY		40,147	75,800	

I declare I have read this tax return and the accompanying schedules and statements. The facts in them are true. If prepared by someone other than the taxpayer, the preparer signing this return certifies that this declaration is based on all information he or she has knowledge of.				<input type="checkbox"/> \$25,000	Less Exemptions		
				<input type="checkbox"/> Widowed		Taxable Value	
Signature taxpayer	Marvin Edwards	President	04/10/2017	<input type="checkbox"/> Blind	Penalties		
Signature preparer	John Doe	1234567	04/10/2017	<input type="checkbox"/> Total disability			
Address: John Doe Company 123 CPA Avenue Accountant City, OK 55555				(918) 555-1212 Ext 1234	Signature, deputy		Date

Sign and date your return, send the original to the county property appraiser's office by April 1. Unsigned returns cannot be accepted by the appraiser's office.
 If you are entitled to a widow's, widower's or disability exemption on personal property (not already claimed on real estate) consult your appraiser.

TANGIBLE PERSONAL PROPERTY

Report all property owned by you including fully depreciated items still in use.

ASSETS PHYSICALLY REMOVED DURING THE LAST YEAR				Original Installed Cost	Disposed, sold or traded and to whom?
Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value		
EDP piece bought used	9	2015	200	300	Sold on Ebay
TOTALS	1 asset removed during the year		200	300	

LEASED, LOANED, OR RENTED EQUIPMENT		Complete if you hold equipment belonging to others.					Lease Purchase Option	
Name and Address of Owner or Lessor	Description	Year Acquired	Year of Manufacture	Monthly Rent	Original Installed Cost	Yes	No	
Bob Jones 333 Main St. Tallahassee	2nd leased item	2016		125	500	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Marvin Harrison 555 W. Galveston St. Tallahassee 252-1157	Bar stools (20)	2012	1960	300	2,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

SCHEDULE FOR LINE 22, PAGE 1		Equipment owned by you but rented, leased, or held by others. Enter total on page 1.							
Lease Number	Name/address of lessee Actual physical location	Description	Age	Year Acquired	Monthly Rent	Term	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost New
123	Mark Jones 123 any street <small>Physical Location</small> 33rd and Main Plaze	Forklift I leased	2	2015	200	A	8,600	avg	12,500
Enter TOTALS on Page 1 - Line 22							8,600		12,500

SCHEDULES FOR PAGE 1, LINES 10 - 21, 23, and 24				Taxpayer's Estimate of Fair Market Value	Condition*	Original Installed Cost	APPRAISER'S USE ONLY	
Line	Description	Age	Year Acquired	Fair Market Value	Condition*	Cost	Condition*	Value
Line 10	End tables in lounge	1	2016	350	avg	500		
	Fans	1	2016	255	avg	300		
	Misc	1	2016	950	avg	1,200		
	Book Shelves	7	2010	376	avg	800		
Enter totals on page 1, line 10.				TOTAL FMV		TOTAL COST	TOTAL	
				1,931		2,800		
Line 11	New EDP asset	2	2015	690	poor	1,000		
Enter totals on page 1, line 11.				TOTAL FMV		TOTAL COST	TOTAL	
				690		1,000		
Line 12	Bar stools (replace broken)	1	2016	350	good	400		
	Original stools (144)	9	2014	6,000	good	15,000		
Enter totals on page 1, line 12.				TOTAL FMV		TOTAL COST	TOTAL	
				6,350		15,400		
Line 13	Lathe - used	11	2013	22,000	good	42,500		
Enter totals on page 1, line 13.				TOTAL FMV		TOTAL COST	TOTAL	
				22,000		42,500		
Line 16a	Stove	12	2012	276	avg	1,150		
Enter totals on page 1, line 16a				TOTAL FMV		TOTAL COST	TOTAL	
				276		1,150		
Line 23	Misc supplies	1	2016	300	avg	450		
Enter totals on page 1, line 23.				TOTAL FMV		TOTAL COST	TOTAL	
				300		450		

*Condition: enter good, avg (average), or poor.

Additions & Deletions - Current Year

TAX YEAR 2017

Name: <u>Sample Florida DR-405 (Mark Johnson)</u>	State <u>Florida</u>
Address: <u>123 Washingtln Ave, 2nd address line - Orlando, FL 33333</u>	County <u>Hillsborough</u>
Account #.....: <u>3923391367</u>	

ADDITIONS DURING THE CURRENT REPORTING YEAR - 2016						ASSESSOR USE ONLY				
Item Number	10. Office Furniture, Office Machines and Library	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
11	End tables in lounge	2016		500	350					
13	Fans	2016		300	255					
14	Misc	2016		1,200	950					
Additions for 10. Office Furniture, Office Machines and Library				\$2,000	\$1,555					

Item Number	12. Store, Bar and Lounge, and Restaurant Furniture, Equipment, Etc.	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
6	Bar stools (replace broken)	2016		400	350					
Additions for 12. Store, Bar and Lounge, and Restaurant Furniture, Equipmen				\$400	\$350					

Item Number	23. Supplies Not Held for Resale	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
9	Misc supplies	2016		450	300					
Additions for 23. Supplies Not Held for Resale				\$450	\$300					

Item Number	Leased, loaned, and rented equipment	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
12	2nd leased item	2016		500	450					
Lease Information				Contract # (if applicable): Age of Asset : 0 years Lease Term : A First Year of Lease : 2016 Payment: \$125 Selling Price: \$500						
Additions for Leased, loaned, and rented equipment				\$500	\$450					

Total Additions Reported for Tax Year 2017 → (cost) **\$3,350** **\$2,655** (fmv) *FMV contains a combination of manual entries and calculations.*

DELETIONS DURING THE CURRENT REPORTING YEAR - 2016						NOT APPLICABLE				
Item Number	11. EDP Equipment, Computers and Word Processors	Year Acquired		Cost	FMV					
		New	Used							
10	EDP piece bought used		2015	300	200					
Deletions for 11. EDP Equipment, Computers and Word Processors				\$300	\$200					

Total Deletions Reported for Tax Year 2017 → (cost) **\$300** **\$200** (fmv)

Sample Florida DR-405 (Mark Johnson)
 123 Washington Ave, 2nd address line - Orlando, FL 33333

Asset Listing
 Cross-Tab Summary by Category & Year

**Tax
 Year
 2017**

Asset Costs for years 2016 to 2000

Year	Totals	10. Office Furniture, Office Machines and Library	11. EDP Equipment, Computers and Word	12. Store, Bar and Lounge, and Restaurant Furniture,	13. Machinery and Manufacturing Equipment	16a. Rental Units (Stove, Refrig., Furniture,	22. Equipment owned by you but rented, leased or held by	23. Supplies Not Held for Resale	Leased, loaned, and rented equipment
2016	3,350	2,000		400				450	500
2015	13,500		1,000				12,500		
2014	15,000			15,000					
2013	42,500				42,500				
2012	3,150					1,150			2,000
2010	800	800							
Totals	78,300	2,800	1,000	15,400	42,500	1,150	12,500	450	2,500

Sample Florida DR-405 (Mark Johnson)
 123 Washingtin Ave, 2nd address line - Orlando, FL 33333

Asset Listing
 Cross-Tab Summary by Category & Year

Tax
 Year
 2017

Fair Market Values (manual entries)

Year	Totals	10. Office Furniture, Office Machines and Library	12. Store, Bar and Lounge, and Restaurant Furniture,	13. Machinery and Manufacturing Equipment	22. Equipment owned by you but rented, leased or held by	23. Supplies Not Held for Resale	Leased, loaned, and rented equipment
2016	2,400	1,300	350			300	450
2015	8,600				8,600		
2013	22,000			22,000			
2012	1,250						1,250
Totals	34,250	1,300	350	22,000	8,600	300	1,700

Fair Market Values of All Assets (calculated)

Year	Totals	10. Office Furniture, Office Machines and Library	11. EDP Equipment, Computers and Word	12. Store, Bar and Lounge, and Restaurant Furniture,	13. Machinery and Manufacturing Equipment	16a. Rental Units (Stove, Refrig., Furniture,	22. Equipment owned by you but rented, leased or held by
2016	2,040	1,700		340			
2015	9,940		690				9,250
2014	6,000			6,000			
2013	14,875				14,875		
2012	276					276	
2010	376	376					
Totals	33,507	2,076	690	6,340	14,875	276	9,250

Calculations are based on Cost, Age, Life and PV%

Item#	Description	Year Acq	New/Used -Age	L Cond	PV F %	Cost	Calced FMV	Manual FMV	Category
10. Office Furniture, Office Machines and Library									
11	End tables in lounge	2016	N-1	A	10 85	500	425	350	10. Office Furniture, Office Machine
13	Fans	2016	N-1	A	10 85	300	255		10. Office Furniture, Office Machine
14	Misc	2016	N-1	A	10 85	1,200	1,020	950	10. Office Furniture, Office Machine
Total for 2016						2,000	1,700	1,300	(FMV)
4	Book Shelves	2010	N-7	A	10 47	800	376		10. Office Furniture, Office Machine
Total Cost for 10. Office Furniture, Office Machines and Library						\$2,800	\$2,076	\$1,300	(FMV)
11. EDP Equipment, Computers and Word Processors									
1	New EDP asset	2015	N-2	P	5 69	1,000	690		11. EDP Equipment, Computers an
Total Cost for 11. EDP Equipment, Computers and Word Processors						\$1,000	\$690		
12. Store, Bar and Lounge, and Restaurant Furniture, Equipment, Etc.									
6	Bar stools (replace broken)	2016	N-1	G	10 85	400	340	350	12. Store, Bar and Lounge, and Re
7	Original stools (144)	2014	U-9	G	10 40	15,000	6,000		12. Store, Bar and Lounge, and Re
Total Cost for 12. Store, Bar and Lounge, and Restaurant Furniture, Equipment, Etc.						\$15,400	\$6,340	\$350	(FMV)
13. Machinery and Manufacturing Equipment									
16	Lathe - used	2013	U-11	G	12 35	42,500	14,875	22,000	13. Machinery and Manufacturing E
Total Cost for 13. Machinery and Manufacturing Equipment						\$42,500	\$14,875	\$22,000	(FMV)
16a. Rental Units (Stove, Refrig., Furniture, Drapes and Appliances)									
8	Stove	2012	U-12	A	8 24	1,150	276		16a. Rental Units (Stove, Refrig., F
Total Cost for 16a. Rental Units (Stove, Refrig., Furniture, Drapes and Appliances)						\$1,150	\$276		
22. Equipment owned by you but rented, leased or held by others									
2	Forklift l leased	2015	N-2	A	10 74	12,500	9,250	8,600	22. Equipment owned by you but re
Lease/Consignment Info:		<div style="border: 1px solid black; padding: 2px;"> Mark Jones, 123 any street Contract#: 123 Term : A Payment/Rent : \$200 Age: 0 </div>							
Total Cost for 22. Equipment owned by you but rented, leased or held by others						\$12,500	\$9,250	\$8,600	(FMV)
23. Supplies Not Held for Resale									
9	Misc supplies	2016	N-1	A		450		300	23. Supplies Not Held for Resale
Total Cost for 23. Supplies Not Held for Resale						\$450		\$300	(FMV)
Leased, loaned, and rented equipment									
12	2nd leased item	2016	N-1	A		500		450	Leased, loaned, and rented equipr
Lease/Consignment Info:		<div style="border: 1px solid black; padding: 2px;"> Bob Jones, 333 Main St. Tallahassee Term : A Payment/Rent : \$125 First Year of Lease : 2016 Age: 0 </div>							
3	Bar stools (20)	2012	U-12	G		2,000		1,250	Leased, loaned, and rented equipr
Lease/Consignment Info:		<div style="border: 1px solid black; padding: 2px;"> Marvin Harrison, 555 W. Galveston St. Tallahassee 252-1157 Contract#: Abx321 Term : 36 Payment/Rent : \$300 First Year of Lease : 2012 Age: 3 </div>							
Total Cost for Leased, loaned, and rented equipment						\$2,500		\$1,700	(FMV)
Grand Totals for All 13 Assets						\$78,300	\$33,507	\$34,250	(FMV)

Total(s) may include assets leased from others.

INSTRUCTIONS

Complete this form if you own property used for commercial purposes that is not included in the assessed value of your business' real property. This may include office furniture, computers, tools, supplies, machines, and leasehold improvements. Return this to your property appraiser's office by April 1. Keep a copy for your records.

Report your summary totals on page 1. Use page 2 or an attached, itemized list with original cost and date acquired for each item to provide the details for each category. Contact your local property appraiser if you have questions.

If you ask, the property appraiser will give you an extension for 30 days and may grant an additional 15 days. You must ask for the extension in time for the property appraiser to consider the request and act on it before April 1.

Each return is eligible for an exemption up to \$25,000. By filing a DR-405 on time you automatically apply for the exemption. If you do not file on time, Florida Law provides for the loss of the \$25,000 exemption.

WHAT TO REPORT

Include on your return:

1. Tangible Personal Property. Goods, chattels, and other articles of value (except certain vehicles) that can be manually possessed and whose chief value is intrinsic to the article itself.
2. Inventory held for lease. *Examples:* equipment, furniture, or fixtures after their first lease or rental.
3. Equipment on some vehicles. *Examples:* power cranes, air compressors, and other equipment used primarily as a tool rather than a hauling vehicle.
4. Property personally owned, but used in the business.
5. Fully depreciated items, whether written off or not. Report at original cost.

Do not include:

1. Intangible Personal Property. *Examples:* money, all evidence of debt owed to the taxpayer, all evidence of ownership in a corporation.
2. Household Goods. *Examples:* 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. Most automobiles, trucks, and other licensed vehicles. See 3 above.
4. Inventory that is for sale as part of your business. Items commonly referred to as goods, wares, and merchandise that are held for sale.

LOCATION OF PERSONAL PROPERTY

Report all property located in this county on January 1. You must file a single return for each site in the county where you transact business. If you have freestanding property at multiple sites other than where you transact business, file a separate, but single, return for all such property located in the county.

Examples of freestanding property at multiple sites include vending and amusement machines, LP/propane tanks, utility and cable company property, billboards, leased equipment, and similar property not customarily located in the offices, stores, or plants of the owner, but is placed throughout the county.

PENALTIES

Failure to file - 25% of the total tax levied against the property for each year that no return is filed

Filing late - 5% of the total tax levied against the property covered by that return for each year, each month, and part of a month, that a return is late, but not more than 25% of the total tax.

Unlisted property - 15% of the tax attributable to the omitted property.

RELATED FLORIDA TAX LAWS

- 192.042, F.S. - Assessment date: Jan 1
- 193.052, F.S. - Filing requirement
- 193.062, F.S. - Filing date: April 1
- 193.063, F.S. - Extensions for filing
- 193.072, F.S. - Penalties
- 193.074, F.S. - Confidentiality
- 195.027(4), F.S. - Return Requirements
- 196.183, F.S. - \$25,000 Exemption
- 837.06, F.S. - False Official Statements

LINE INSTRUCTIONS

Within each section, group your assets by year of acquisition. List each item of property separately except for "classes" of personal property. A class is a group of items substantially similar in function, use, and age.

Line 14 - Farm, Grove, and Dairy Equipment

List all types of agricultural equipment you owned on January 1. Describe property by type, manufacturer, model number, and year acquired. *Examples:* 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.

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

List all household goods. *Examples:* furniture, appliances, and equipment used in rental or other commercial property. Both residents and nonresidents must report if a house, condo, apartment, etc. is rented at any time during the year.

Line 17 - Mobile Home Attachments

For each type of mobile home attachment (awnings, carports, patio roofs, trailer covers, screened porches or rooms, cabanas, open porches, utility rooms, etc.), enter the number of items you owned on January 1, the year of purchase, the size (length X width), and the original installed cost.

Line 20 - Leasehold Improvements, Physical Modifications to Leased Property

If you have made any improvements, including modifications and additions, to property that you leased, list the original cost of the improvements. Group them by type and year of installation. *Examples:* slat walls, carpeting, paneling, shelving, cabinets. Attach an itemized list or depreciation schedule of the individual improvements.

Line 22 - Owned by you but rented to another

Enter any equipment you own that is on a loan, rental, or lease basis to others.

Line 23 - Supplies

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

COLUMN INSTRUCTIONS

List all items of furniture, fixtures, all machinery, equipment, supplies, and certain types of equipment attached to mobile homes. For each item, you must report your estimate of the current fair market value and condition of the item (good, average, poor). Enter all expensed items at original installed cost.

Do not use "various" or "same as last year" in any of the columns. These are not adequate responses and may subject you to penalties for failure to file.

Taxpayer's Estimate of Fair Market Value

You must report the taxpayer's estimate of fair market value of the property in the columns labeled "Taxpayer's Estimate of Fair Market Value." The amount reported is your estimate of the current fair market value of the property.

Original Installed Cost

Report 100% of the original total cost of the property in the columns labeled "Original Installed Cost." This cost includes sales tax, transportation, handling, and installation charges, if incurred. Enter only unadjusted figures in "Original Installed Cost" columns.

The 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 you deducted a trade-in from the invoice price, enter the invoice price. Add back investment credits taken for federal income tax if you deducted those from the original cost. Include all fully depreciated items at original cost, whether written off or not.

Assets Physically Removed

If you physically removed assets last year, complete the columns in the first section of page 2. If you sold, traded, or gave property to another business or person, include the name in the last column.

Leased, Loaned, and Rented Equipment

If you borrowed, rented, or leased equipment from others, enter the name and address of the owner or lessor in the second section of page 2. Include a description of the equipment, year you acquired it, year of manufacture (if known), the monthly rent, the amount it would have originally cost had you bought it new, and indicate if you have an option to buy the equipment at the end of the term.