

DALLAS CENTRAL APPRAISAL DISTRICT

CONFIDENTIAL PERSONAL PROPERTY RETURN FOR JANUARY 1, 2017

NOTE: FILING OF THIS RENDITION DOES NOT CONSTITUTE A PROTEST



Texas: Dallas County
Business Personal Property Division
PO Box 560368
Dallas, TX 75356-0368
214-631-7406

Account No.: 0000000000000123
Owner: Dennis Friedman
DBA: Big D Parts
Mailing Address: 4545 N. Elm Street
Dallas, TX 74133-1234

Business Name: Sample Dallas County
Business Location: 555 some other street
Dallas, TX 55555
Business Phone (area code and number): (918) 123-1234 Ext 1234
Consultant Code: 0B123 Region: 111 Route: 314

State law requires on or before April 15, a person shall render for taxation all tangible personal property used for the production of income that the person owns or manages and controls as a fiduciary on January 1. A penalty of 10% of the tax liability will be imposed for failure to file a timely rendition.

If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Section 37.10, Penal Code.

Representation: Please indicate if you are filling out this form as:

Bob Jones
Name of owner, authorized agent, fiduciary, or secured party.
123 CPA Avenue, Accountant City, OK 55555
Present mailing address if different from above: city, state, zip code
Agent License # (if Authorized Agent): 94823

Owner, employee, or employee of an affiliated entity of the owner
Authorized Agent
Fiduciary
Secured Party
Phone (area code and number): (918) 555-1212 Ext 1234
Fax \* (area code and number): (918) 111-5555
Email Address \* jdoe@mycpafirm.com

Are you a secured party with a security interest in the property subject to this rendition and with a historical cost new of more than \$50,000 as defined and required by Tax Code Section 22.01(c-1) and (c-2)? Yes No

If you checked "Yes" to this question, you must attach a document signed by the property owner indicating consent for you to file the rendition. Without the authorization, the rendition is not valid and cannot be processed.

Market Value Information: Check your opinion of the total market value of your property: Under \$20,000 \$20,000 or over

If you checked "Under \$20,000" you will need to provide a general description of the business personal property and you will have the option of providing the historical cost new and year acquired in Section II and III or a good faith estimate of market value in Section VI on this form.

If you checked "\$20,000 or over" you will need to provide a general description of the business personal property and you must provide either the historical cost new and year acquired in Section II and III or a good faith estimate of market value in Section VI on this form.

The Dallas Central Appraisal District recommends that you provide historical cost and year acquired of your assets whenever possible.

When required by the chief appraiser, you must render any taxable property that you own or manage and control as a fiduciary on Jan. 1 [Tax Code Section 22.01(b)]. For this type of property complete sections II, III, IV, V, or VI, whichever are applicable.

When required by the chief appraiser you must file a report listing the name and address of each owner of taxable property that is in your possession or under your management on Jan. 1 by bailment, lease, consignment or other arrangement. [Tax Code Section 22.04(a)] For this type of property complete sections IV or V.

If you have previously filed a rendition form and it remains an accurate rendition of your property for this year, you may check this box. By checking this box, "I affirm the information contained on the rendition form filed in prior year of 2016 rendition statement filed with the same DCAD account number, is a complete and accurate rendition as of January 1st of this year in accordance with Texas Property Tax Code Section 22.01 and no additional assets were purchased, sold or disposed of and inventory levels if applicable remain the same."

Sign and Date Form

This form must be signed and dated. By signing this document, you attest that the information contained on it is true and correct to the best of your knowledge and belief. If you are a secured party, property owner, or an employee of the property owner on behalf of an affiliated entity of the property owner, print, sign and date below. No notarization is required.

Print Here Sign Here Date

If you are not a secured party, property owner, an employee of the property owner or an employee of a property owner on behalf of an affiliated entity of the property owner, print, sign and date on the lines below. Notarization is required.

I swear that the information provided on this form is true and correct to the best of my knowledge and belief.

Print Here Bob Jones
Sign Here 04/10/2017
Date

Subscribed and sworn before me this
day of
Notary Public, State of Texas

I. General Information

Providing the following information is optional, but it helps the Appraisal District maintain accurate records of the status of your business personal property.

- Business was sold. Date sold: \_\_\_\_\_ Name, address and phone number of buyer: \_\_\_\_\_
- Business closed. Date of closure: \_\_\_\_\_
- Business moved. Date moved: 5/12/2014 New address: new location here
- Yes  No Was there a substantial change in the physical assets at this location prior to January 1? If yes, please explain: \_\_\_\_\_ Reason for substantial change in \_\_\_\_\_
- How many square feet does your business occupy? 1,200 the physical assets here

II. Inventory

List all taxable inventory, including Freeport, by type/category of property (finished goods, raw materials, work in process, and supplies, including all applicable burden or overhead costs). Figures should be as of Jan 1 or adjusted thereto. If you carry consigned goods see Section V below. The historical cost may be provided here or the good faith estimate of market value in Section VI below.

- Please note basis of figures:  Original Cost  LIFO (include reserve)  Lower of your cost or market/selling price  
 Replacement Cost  FIFO  Other (specify) Other specified basis
- Type/Category: Cost of inventory (finished goods) as of January 1 \$ 15,750  
 Add LIFO Reserve \$ \_\_\_\_\_  
**Raw materials and work in process, not included in regular inventory stated above.** \$ 1,495  
**Supplies (Include all expensed supply items on hand January 1 used in business, but not included above.)** \$ 4,575

III. Historical Cost and Year Acquired of Fixed Assets

List all taxable personal property by type/category or property (see "Definitions"). If you have leased assets or consigned goods see Section IV and/or Section V below. Please total by year acquired using historical cost in the appropriate type/category. If you have assets that do not fit in one of these categories, please use the 'Other Assets' column. Providing historical cost and year acquired will assist the appraisal district in valuing your property. This information is optional and you may provide a good faith estimate of market value in Section VI below.

Year	Total Costs	Furniture and Fixtures	Machinery and Equipment	Office & Telephone Equipment	Computers & Related Equipment	Cars & Pickups	Trucks 1 Ton or more & Trailers	Forklifts, Heavy Vehicles	Medical, Dental Equipment	Tooling, Dies, and Molds	*Other Assets
2016	47,833	1,608						46,000			225
2015	475	475									
2014	42,900	400					42,500				
2013	145,000		145,000								
2012	11,000			2,225				8,775			
2010	2,113	225							1,888		
2009	1,800				1,800						
2008	6,400			6,400							
2007	1,730								1,730		
2006	11,575					11,575					
2005	1,325			1,325							
2004	600				600						
2003	750										750
2002	550									550	
Totals	274,051	2,708	145,000	9,950	2,400	11,575	42,500	54,775	3,618	550	975

Year	Furniture & Fixtures	Machinery & Equipment	Office & Telephone Equipment	Computer & Related Equipment	Cars & Pickups	Trucks 1 Ton or more & Trailers	Leasehold Improvement	Forklifts, Heavy Veh.	Medical, Dental Equip.	Tools, Dies, Molds	*Other Assets
1999	0	2,123,678	1,950	0	11,500	5,000	0	0	0	0	0

Total 1999 and prior purchases in 1999 fields.

VI Owner's Opinion of Value for Under \$20,000 and \$20,000 or over

Good Faith Estimate of Market Value	Furniture & Fixtures	Machinery & Equipment	Office & Telephone Equipment	Computer & Related Equipment	Cars & Pickups	Trucks 1 Ton or more & Trailers	Leasehold Improvement	Forklifts, Heavy Veh.	Medical, Dental Equip.	Tools, Dies, Molds	*Other Assets	Inventory, Materials, & Supplies
	4,065											4,000

\* If amounts are shown in the 'Other Assets' column, including Pollution Control Equipment, please describe. Other assets' decription goes here

IV. Leased, Loaned, or Rented Personal Property

List the name and address of each property owner of taxable property that is in your possession or management on January 1 either leased, loaned, or rented to you, or other arrangement regardless of tax liability.

Name & Phone # of Owner of Item	Property Owner Address	Description	Selling Price If Stated In Lease *	Annual Rent *
Marvin's Lease Equipment (918) 555-1234	3159 S. Lynn Lane	Heavy duty forklift	\$12,000	\$2,500
Bob Simpson	555 N. Hickory	2nd leased asset		\$300

V. Consigned Goods FROM Others - Part 1

List the owner name and address of taxable property in your possession Jan 1 that you are selling that are consigned to you by others

Property Owner Name	Property Owner Address	General Property Description	Value of Consignment *
Brenda's Boxes	123 some street	Box of stuff	\$100

V. Consigned Goods TO Others - Part 2

List the consignee, location and description of taxable property at other locations which you are responsible for rendering taxation

Name of Consignee	Location of Property	General Property Description	Value of Consignment *
Fred's Consignment shop	123 consignee, Dallas	Dump Truck	\$9,250

**Additions & Deletions - Current Year**

**TAX YEAR 2017**

Name .....: <u>Sample Dallas County (Dennis Friedman)</u>	State <u>Texas</u>
Address .....: <u>555 some other street - Dallas, TX 55555</u>	County <u>Dallas</u>
Account #.....: <u>0000000000000123</u>	

ADDITIONS DURING THE CURRENT REPORTING YEAR - 2016						ASSESSOR USE ONLY				
Item Number	Consigned To Others	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
4	Dump Truck	2016		9,250						
<b>Lease Information</b>				Contract # (if applicable):						
Owner Name : Fred's Consignment shop				Payment:						
Address : 123 consignee, Dallas				Selling Price: \$9,250						
Phone :										

Additions for Consigned To Others \$9,250

Item Number	Forklifts, Heavy Vehicles	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
1	Heavy vehicles	2016		46,000						

Additions for Forklifts, Heavy Vehicles \$46,000

Item Number	Furniture and Fixtures	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
31	Several 4-Drawer filing cabinets	2016		1,275						
36	Funky Furniture	2016		333						

Additions for Furniture and Fixtures \$1,608

Item Number	Inventory	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
40	Inventory item	2016		11,250						
42	Same year inventory	2016			4,000					

Additions for Inventory \$11,250 \$4,000

Item Number	Leased, loaned . . . from others	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
5	Heavy duty forklift	2016		12,000						
<b>Lease Information</b>				Contract # (if applicable):						
Owner Name : Marvin's Lease Equipment				Payment: \$2,500						
Address : 3159 S. Lynn Lane				Selling Price: \$12,000						
Phone : (918) 555-1234										

Additions for Leased, loaned . . . from others \$12,000

Item Number	Other Assets	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
11	another other asset	2016		225						

Additions for Other Assets \$225

Item Number	Raw Materials	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
33	Raw Materials item	2016		995						

Additions for Raw Materials \$995

Item Number	Supplies	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
35	Supplies #2	2016		1,250						

Additions for Supplies \$1,250

**Total Additions Reported for Tax Year 2017** → (cost) **\$82,578** **\$4,000** (fmv) *FMV contains a combination of manual entries and calculations.*

**Additions & Deletions - Current Year**

**TAX YEAR 2017**

Name .....: <u>Sample Dallas County (Dennis Friedman)</u>	State <u>Texas</u>
Address .....: <u>555 some other street - Dallas, TX 55555</u>	County <u>Dallas</u>
Account #.....: <u>00000000000000123</u>	

DELETIONS DURING THE CURRENT REPORTING YEAR - 2016						NOT APPLICABLE				
Item Number	Furniture and Fixtures	Year Acquired		Cost	FMV					
		New	Used							
3	Lamp	2015		200						
<b>Deletions for Furniture and Fixtures</b>				<b>\$200</b>						
<b>Total Deletions Reported for Tax Year 2017 → (cost)</b>						<b>\$200</b>	<b>\$0</b>			

Sample Dallas County (Dennis Friedman)  
 555 some other street - Dallas, TX 55555

**Asset Listing**  
 Cross-Tab Summary by Category & Year

Tax  
 Year  
 2017

**Asset Costs for years 2016 to 2000**

Year	Totals	Cars & Pickups	Computers & Related Equipment	Consigned From Others	Consigned To Others	Forklifts, Heavy Vehicles	Furniture and Fixtures	Inventory	Leased, loaned . . . from others	Machinery and Equipment
2016	82,578				9,250	46,000	1,608	11,250	12,000	
2015	1,900						475			
2014	43,000			100			400			
2013	158,200						8,200	4,500		145,000
2012	11,000					8,775				
2010	4,013						225			
2009	1,800		1,800							
2008	6,400									
2007	1,730									
2006	11,575	11,575								
2005	1,325									
2004	600		600							
2003	750									
2002	550									
2000	2,000						2,000			
1999	5,000									
<b>Totals</b>	<b>332,421</b>	<b>11,575</b>	<b>2,400</b>	<b>100</b>	<b>9,250</b>	<b>54,775</b>	<b>12,908</b>	<b>15,750</b>	<b>12,000</b>	<b>145,000</b>

**Asset Costs earlier than 2000**

Year	Totals	Cars & Pickups	Machinery and Equipment	Office & Telephone Equipment
1998	11,500	11,500		
1996	2,123,678		2,123,678	
1992	1,950			1,950
<b>Totals</b>	<b>2,137,128</b>	<b>11,500</b>	<b>2,123,678</b>	<b>1,950</b>

	Medical, Dental Equipment	Office & Telephone Equipment	Other Assets	Raw Materials	Supplies	Tooling, Dies, and Molds	Trucks 1 Ton or more & Trailers
<b>2016</b>			225	995	1,250		
<b>2015</b>					1,425		
<b>2014</b>							42,500
<b>2013</b>				500			
<b>2012</b>		2,225					
<b>2010</b>	1,888				1,900		
<b>2009</b>							
<b>2008</b>		6,400					
<b>2007</b>	1,730						
<b>2006</b>							
<b>2005</b>		1,325					
<b>2004</b>							
<b>2003</b>			750				
<b>2002</b>						550	
<b>2000</b>							
<b>1999</b>							5,000
<b>Totals</b>	<b>3,618</b>	<b>9,950</b>	<b>975</b>	<b>1,495</b>	<b>4,575</b>	<b>550</b>	<b>47,500</b>

**Fair Market Values (manual entries)**

Year	Totals	Furniture and Fixtures	Inventory
2016	4,000		4,000
2013	3,500	3,500	
2000	565	565	
<b>Totals</b>	<b>8,065</b>	<b>4,065</b>	<b>4,000</b>

**Fair Market Values of All Assets (calculated)**

Year	Totals	Cars & Pickups	Computers & Related Equipment	Consigned To Others	Forklifts, Heavy Vehicles	Furniture and Fixtures	Machinery and Equipment	Medical, Dental Equipment	Office & Telephone Equipment	Other Assets
2016	47,231			7,400	38,180	1,448				203
2015	380					380				
2014	28,611					136				
2013	102,644					5,494	97,150			
2012	4,355				3,598				757	
2010	1,212					117		1,095		
2009	90		90							
2008	640								640	
2007	830							830		
2006	1,158	1,158								
2005	133								133	
2004	30		30							
2003	158									158
2002	28									
2000	340					340				
1999	750									
1998	1,150	1,150								
1996	361,025						361,025			
1992	195								195	
<b>Totals</b>	<b>550,960</b>	<b>2,308</b>	<b>120</b>	<b>7,400</b>	<b>41,778</b>	<b>7,915</b>	<b>458,175</b>	<b>1,925</b>	<b>1,725</b>	<b>361</b>

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

Description of 'Other Assets' column (if applicable):

'Other assets' decription goes here

	Tooling, Dies, and Molds	Trucks 1 Ton or more & Trailers
<b>2016</b>		
<b>2015</b>		
<b>2014</b>		28,475
<b>2013</b>		
<b>2012</b>		
<b>2010</b>		
<b>2009</b>		
<b>2008</b>		
<b>2007</b>		
<b>2006</b>		
<b>2005</b>		
<b>2004</b>		
<b>2003</b>		
<b>2002</b>	28	
<b>2000</b>		
<b>1999</b>		750
<b>1998</b>		
<b>1996</b>		
<b>1992</b>		
<b>Totals</b>	<b>28</b>	<b>29,225</b>



Item#	Description	Year Acq	New/ Used -Age	Qty	L F	PV %	Cost	Calced FMV	Manual FMV	Category
<b>Cars &amp; Pickups</b>										
24	Car bought in '93	2006	N-11	5	10		11,575	1,158		Cars & Pickups
38	'88 Ford Escort	1998	N-19	5	10		11,500	1,150		Cars & Pickups
<b>Total Cost for Cars &amp; Pickups</b>							<b>\$23,075</b>	<b>\$2,308</b>		

<b>Computers &amp; Related Equipment</b>										
13	Dell computer	2009	U-16	4	5		1,800	90		Computers & Related Equipment
14	Laser Printer	2004	N-13	4	5		600	30		Computers & Related Equipment
<b>Total Cost for Computers &amp; Related Equipment</b>							<b>\$2,400</b>	<b>\$120</b>		

<b>Consigned From Others</b>										
6	Box of stuff	2014	N-3				100			Consigned From Others
	Lease/Consignment Info:	Brenda's Boxes, 123 some street								
<b>Total Cost for Consigned From Others</b>							<b>\$100</b>			

<b>Consigned To Others</b>										
4	Dump Truck	2016	N-1	5	80		9,250	7,400		Consigned To Others
	Lease/Consignment Info:	Fred's Consignment shop, 123 consignee, Dallas								
<b>Total Cost for Consigned To Others</b>							<b>\$9,250</b>	<b>\$7,400</b>		

<b>Forklifts, Heavy Vehicles</b>										
1	Heavy vehicles	2016	N-1	6	83		46,000	38,180		Forklifts, Heavy Vehicles
19	Forklift	2012	N-5	6	41		8,775	3,598		Forklifts, Heavy Vehicles
<b>Total Cost for Forklifts, Heavy Vehicles</b>							<b>\$54,775</b>	<b>\$41,778</b>		

<b>Furniture and Fixtures</b>										
31	Several 4-Drawer filing cabinets	2016	N-1	10	90		1,275	1,148		Furniture and Fixtures
36	Funky Furniture	2016	N-1	10	90		333	300		Furniture and Fixtures
<b>Total for 2016</b>							<b>1,608</b>	<b>1,448</b>		
30	Misc furniture	2015	N-2	10	80		475	380		Furniture and Fixtures
2	Matching Leather chair	2014	U-11	10	34		400	136		Furniture and Fixtures
12	Executive Furniture	2013	N-4	10	67		8,200	5,494	3,500	Furniture and Fixtures
22	Asset added in 87	2010	N-7	10	52		225	117		Furniture and Fixtures
26	Fixture in '87	2000	U-25	10	17		2,000	340	565	Furniture and Fixtures
<b>Total Cost for Furniture and Fixtures</b>							<b>\$12,908</b>	<b>\$7,915</b>	<b>\$4,065</b>	(FMV)

<b>Inventory</b>										
40	Inventory item	2016	N-1	15000			11,250			Inventory
42	Same year inventory	2016	N-1	4250					4,000	Inventory
<b>Total for 2016</b>							<b>11,250</b>		<b>4,000</b>	(FMV)
41	Prior inventory	2013	N-4	22000			4,500			Inventory
<b>Total Cost for Inventory</b>							<b>\$15,750</b>		<b>\$4,000</b>	(FMV)

<b>Leased, loaned . . . from others</b>										
5	Heavy duty forklift	2016	N-1				12,000			Leased, loaned . . . from others
	Lease/Consignment Info:	Marvin's Lease Equipment, 3159 S. Lynn Lane, (918) 555-1234 Payment/Rent : \$2,500								
29	2nd leased asset	2014	N-3							Leased, loaned . . . from others
	Lease/Consignment Info:	Bob Simpson, 555 N. Hickory Payment/Rent : \$300								
<b>Total Cost for Leased, loaned . . . from others</b>							<b>\$12,000</b>			

<b>Machinery and Equipment</b>										
17	Machinery	2013	N-4	10	67		145,000	97,150		Machinery and Equipment
16	Pre 1987 Machinery	1996	N-21	10	17		2,123,678	361,025		Machinery and Equipment
<b>Total Cost for Machinery and Equipment</b>							<b>\$2,268,678</b>	<b>\$458,175</b>		

<b>Medical, Dental Equipment</b>										
20	Medical stuff	2010	N-7	12	58		1,888	1,095		Medical, Dental Equipment
25	Dentist chair	2007	N-10	12	48		1,730	830		Medical, Dental Equipment

<b>Sample Dallas County (Dennis Friedman)</b> 555 some other street - Dallas, TX 55555	<b>Asset Listing</b> Grouped by Category, Year Acquired	<b>Tax Year</b> 2017
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Item#	Description	Year Acq	New/Used -Age	Qty	L F	PV %	Cost	Calced FMV	Manual FMV	Category
<b>Total Cost for Medical, Dental Equipment</b>							<b>\$3,618</b>	<b>\$1,925</b>		
<b>Office &amp; Telephone Equipment</b>										
28	Xerox machine	2012	N-5	5	34		2,225	757		Office & Telephone Equipment
7	AT&T phone system	2008	N-9	5	10		6,400	640		Office & Telephone Equipment
23	Phones added in '92	2005	N-12	5	10		1,325	133		Office & Telephone Equipment
27	Old phone system	1992	U-33	5	10		1,950	195		Office & Telephone Equipment
<b>Total Cost for Office &amp; Telephone Equipment</b>							<b>\$11,900</b>	<b>\$1,725</b>		
<b>Other Assets</b>										
11	another other asset	2016	N-1	10	90		225	203		Other Assets
8	Misc other asset	2003	N-14	10	21		750	158		Other Assets
<b>Total Cost for Other Assets</b>							<b>\$975</b>	<b>\$361</b>		
<b>Raw Materials</b>										
33	Raw Materials item	2016	N-1				995			Raw Materials
39	Other raw materials	2013	N-4				500			Raw Materials
<b>Total Cost for Raw Materials</b>							<b>\$1,495</b>			
<b>Supplies</b>										
35	Supplies #2	2016	N-1				1,250			Supplies
32	Supplies item	2015	N-2	12345			1,425			Supplies
34	Supplies item	2010	N-7				1,900			Supplies
<b>Total Cost for Supplies</b>							<b>\$4,575</b>			
<b>Tooling, Dies, and Molds</b>										
21	Special Tools	2002	N-15	4	5		550	28		Tooling, Dies, and Molds
<b>Total Cost for Tooling, Dies, and Molds</b>							<b>\$550</b>	<b>\$28</b>		
<b>Trucks 1 Ton or more &amp; Trailers</b>										
18	Monstor truck	2014	N-3	8	67		42,500	28,475		Trucks 1 Ton or more & Trailers
10	Ford Escort '86	1999	N-18	8	15		5,000	750		Trucks 1 Ton or more & Trailers
<b>Total Cost for Trucks 1 Ton or more &amp; Trailers</b>							<b>\$47,500</b>	<b>\$29,225</b>		
<b>Grand Totals for All 38 Assets</b>							<b>\$2,469,549</b>	<b>\$550,960</b>	<b>\$8,065</b>	(FMV)

Total(s) may include assets leased or consigned from others.

**EXTENSION REQUEST FOR 2017  
BUSINESS PERSONAL PROPERTY  
RENDITION FILING DEADLINE**

<b>Texas: Dallas County</b>	
Business Personal Property Division PO Box 560368 Dallas, TX 75356-0368	214-631-7406
Account Number (if known): <b>0000000000000123</b>	

Appraisal District Name:  
Dallas County Appraisal District

COUNTY USE ONLY - (STAMP ETC)



<i>Specify the mailing address where you would like our reply to this submission sent (if applicable).</i>	
Name:	<u>John Doe Company</u>
Attn:	<u>John Doe</u>
Address:	<u>123 CPA Avenue</u>
Cty/St/Zip:	<u>Accountant City, OK 55555</u>

COUNTY USE ONLY - DETERMINATION HERE	
Extension to	<input type="checkbox"/> May 15th <input type="checkbox"/> May 30th is <input type="checkbox"/> Granted <input type="checkbox"/> Denied
Comments:	_____
Appraiser:	_____ Date: _____

**1. READ THIS**

To ensure timely processing, please: (1) use a separate form for each account, (2) complete all applicable sections, and (3) provide your return mailing address above. Deadlines that fall on weekends and legal holidays are extended to the next regular business day. Completed business personal property renditions must be delivered to the chief appraiser after January 1st and not later than April 15th each year. On timely written request by the property owner, the chief appraiser shall automatically extend a deadline for filing a rendition by 30 days to May 15th. If the initial 30 day extension is timely requested, the chief appraiser may further extend the deadline an additional 15 days to May 30th upon good cause shown timely in writing by the property owner.

**2. OWNER / BUSINESS INFORMATION**

Owner/Manager's Name: <u>Dennis Friedman (dba Big D Parts)</u>	Business Name: <u>Sample Dallas County</u>
Owner's Address: <u>4545 N. Elm Street</u>	Business Location: <u>555 some other street</u>
Owner's City, State, ZIP Code: <u>Dallas, TX 74133-1234</u>	Business Mailing Address: <u>PO Box 123</u>
Owner's Phone (area code and number) and Fax Number: <u>(214) 555-1234 Ext 123456 - Fax: (214) 111-2222</u>	Business City, State, ZIP Code: <u>Dallas, TX 55555</u>
Agent's name: <u>John Doe Company (Bob Jones)</u>	Business Phone (area code and number) and Fax Number: <u>(918) 123-1234 Ext 1234 - Fax: (405) 123-1234</u>
Agent's Address: <u>123 CPA Avenue</u>	Square Footage: <u>1,200</u>
Agent's City, State, or ZIP Code: <u>Accountant City, OK 55555</u>	Description of Business: <u>General description of my business.</u>
Agent's Phone (area code and number) and Fax Number: <u>(918) 555-1212 Ext 1234 - Fax: (918) 111-5555</u>	

**3. EXTENSION REQUEST**

- I request an automatic 30 day extension to May 15th for filing a rendition on the property described in Section 2.
- I have previously been granted a 30 day extension to May 15th for filing a rendition on the property described in Section 2 and request an additional 15 day extension to May 30th for the following good cause:
- \_\_\_\_\_
- \_\_\_\_\_

**4. SIGNATURE**

This form must be signed and dated. By signing this document, you attest that the information contained on it is true and correct to the best of your knowledge and belief, and if applicable, that you are authorized to represent the property owner in this matter.

<b>SIGN HERE</b>	_____	<u>Bob Jones</u>	<u>04/10/2017</u>
	Signature	Printed name	Date
	<u>John Doe Company</u>	<u>President</u>	<u>94823</u>
	Company Name	Title	Agent Number (if applicable)

**GENERAL INSTRUCTIONS:** This form is for use in rendering, pursuant to Tax Code Section 22.01, tangible personal property used for the production of income that you own or manage and control as a fiduciary on January 1 of this year.

**FILING AND DEADLINES:** Rendition statements and property reports must be delivered to the chief appraiser after January 1 and not later than April 15, except as provided by Tax Code Section 22.01. On written request by the property owner, the chief appraiser shall extend a deadline for filing a rendition statement or property report to May 15. The chief appraiser may further extend the deadline an additional 15 days upon good cause shown in writing by the property owner. Pursuant to Tax Code Section 22.01, if an exemption applicable to a property on January 1 terminates during the tax year, the person who owns or acquires the property on the date applicability of the exemption terminates shall render the property for taxation within 30 days after the date of termination. If the chief appraiser denies an application for an exemption for property subject to rendition pursuant to Tax Code Section 22.01(a), the person who owns the property on the date the application is denied shall render the property for taxation in the required manner within 30 days after the date of denial.

**INSPECTION OF PROPERTY:** Pursuant to Tax Code Section 22.07, the chief appraiser or his authorized representative may enter the premises of a business, trade, or profession and inspect the property to determine the existence and market value of tangible personal property used for the production of income and having a taxable situs in the district.

**REQUEST FOR STATEMENT REGARDING VALUE:** Pursuant to Tax Code Section 22.07, the chief appraiser may request, either in writing or by electronic means, that the property owner provide a statement containing supporting information indicating how value rendered was determined. The property owner must deliver the statement to the chief appraiser, either in writing or by electronic means, not later than the 21st day after the date the chief appraiser's request is received. The statement must:

- (1) summarize the information sufficient to identify the property, including:
  - (A) the physical and economic characteristics relevant to the opinion of value, if appropriate; and
  - (B) the source of the information used;
- (2) state the effective date of the opinion of value; and
- (3) explain the basis of the value rendered.

Failure to comply in a timely manner is considered to be a failure to timely render and the Tax Code requires that penalties be applied by the chief appraiser.

**PENALTIES:** The chief appraiser must impose a penalty on a person who fails to timely file a required rendition statement or property report in an amount equal to 10 percent of the total amount of taxes imposed on the property for that year by taxing units participating in the appraisal district. The chief appraiser must impose an additional penalty on the person equal to 50 percent of the total amount of taxes imposed on the property for the tax year of the statement or report by the taxing units participating in the appraisal district if it is finally determined by a court that:

- (1) the person filed a false statement or report with the intent to commit fraud or to evade the tax; or
- (2) the person alters, destroys, or conceals any record, document, or thing, or presents to the chief appraiser any altered or fraudulent record, document or thing, or otherwise engages in fraudulent conduct, for the purpose of affecting the course or outcome of an inspection, investigation, determination, or other proceeding before the appraisal district.

**SPECIAL INSTRUCTIONS:** Effective January 1, 2014, certain dealers of motor vehicle inventory may elect to file renditions under Tax Code Chapter 22, rather than file declarations and tax statements under Tax Code Chapter 23. Tax Code Section 23.121(a)(3) allows a dealer to make this election if it (1) does not sell motor vehicles that are self-propelled and designed to transport persons or property on a public highway; (2) meets either of the following two requirements: (a) the total annual sales from the inventory, less sales to dealers, fleet transactions, and subsequent sales, for the preceding tax year are 25% or less of the dealer's total revenue from all sources during that period, or (b) the dealer did not sell a motor vehicle to a person other than another dealer during the preceding tax year and the dealer estimates that the dealer's total annual sales from the dealer's motor vehicle inventory, less sales to dealers, fleet transactions, and subsequent sales, for the 12-month period corresponding to the current tax year will be 25% or less of the dealer's total revenue from all sources during that period; (3) files with the chief appraiser and the tax collector by August 31 of the tax year preceding January 1 on a form prescribed by the comptroller a declaration that the dealer elects not to be treated as a dealer under Tax Code Section 23.121 in the current tax year; AND (4) renders the dealer's motor vehicle inventory in the current tax year by filing a rendition with the chief appraiser in the manner provided by Tax Code Chapter 22. A dealer who makes this election must file the declaration annually with the chief appraiser and the tax collector by August 31 of the preceding tax year, so long as the dealer meets the eligibility requirements of law.

Effective January 1, 2014, a dealer of heavy equipment inventory may render its inventory by filing a rendition statement or property report as provided by Tax Code Chapter 22. If the dealer files a rendition, the dealer is not considered to be a dealer as defined by Tax Code Section 23.1241(a)(1). A heavy equipment inventory dealer has the option to render or to file declarations and tax statements, without filing additional declarations with the chief appraiser or tax collector.

**Tax Code Section 22.26 states:**

- (a) *Each rendition statement or property report required or authorized by this chapter must be signed by an individual who is required to file the statement or report.*
- (b) *When a corporation is required to file a statement or report, an officer of the corporation or an employee or agent who has been designated in writing by the board of directors or by an authorized officer to sign in behalf of the corporation must sign the statement or report.*

**Tax Code Section 22.01(c-1) states:**

In this section:

- (1) *"Secured party" has the meaning assigned by Section 9.102, Business & Commerce Code.*
- (2) *"Security interest" has the meaning assigned by Section 1.201, Business & Commerce Code.*

**Tax Code Section 22.01(c-2) states:**

*With the consent of the property owner, a secured party may render for taxation any property of the property owner in which the secured party has a security interest on January 1, although the secured party is not required to render the property by Subsection (a) or (b). This subsection applies only to property that has a historical cost when new of more than \$50,000.*

**Tax Code Section 22.01(d-1) states:**

A secured party is not liable for inaccurate information included on the rendition statement if the property owner supplied the information or for failure to timely file the rendition statement if the property owner failed to promptly cooperate with the secured party. A secured party may rely on information provided by the property owner with respect to:

- (1) *the accuracy of information in the rendition statement;*
- (2) *the appraisal district in which the rendition statement must be filed; and*
- (3) *compliance with any provisions of this chapter that require the property owner to supply additional information.*

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**Address Where Taxable:** In some instances, the personal property that is only temporarily at its current address may be taxable at another location (taxable situs). If you know that this is the case, please list the address where taxable.

**Consigned Goods:** Personal Property owned by another person that you are selling by arrangement with that person. If you have consigned goods, report the name and address of the owner in the appropriate blank.

**Estimate of Quantity:** For each type or category listed, the number of items, or other relevant measure of quantity (e.g., gallons, bushels, tons, pounds, board feet)

**Fiduciary:** A person or institute who manages property for another and who must exercise a standard of care in such management activity imposed by law or contract.

**Good Faith Estimate of Market Value:** Your best estimate of what the property would have sold for in U.S. dollars on Jan. 1 of the current tax year if it had been on the market for a reasonable length of time and neither you nor the purchaser was forced to buy or sell. For inventory, it is the price for which the property would have sold as a unit to a purchaser who would continue the business.

**Historical (Original) Cost When New:** What you paid for the property when it was new, or if you bought the property used, what the original buyer paid when it was new. If you bought the property used, and do not know what the original buyer paid, state what you paid with a note that you purchased it used.

**Inventory:** Personal property that is held for sale to the public by a commercial enterprise.

**Personal Property:** Every kind of property that is not real property; general property that is movable without damage to itself or the associated real property.

**Property Address:** The physical address of the personal property on Jan. 1 of the current tax year. Normally, the property is taxable by the taxing unit where the property is located.

**Secured Party:** A person in whose favor a security interest is created or provided for under a security agreement, whether or not any obligation to be secured is outstanding; a person that holds an agricultural lien; a consignor; a person to which accounts, chattel paper, payment intangibles, or promissory notes have been sold; a trustee, indenture trustee, agent, collateral agent, or other representative in whose favor a security interest or agricultural lien is created or provided for; or a person that holds a security interest arising under Sections 2.401, 2.505, 2.711(c), 2A.508(e), 4.210, or 5.118, Business and Commerce Code.

**Security Interest:** An interest in personal property or fixtures which secured payment or performance of an obligation. "Security interest" includes any interest of a consignor and a buyer of accounts, chattel paper, a payment intangible, or a promissory note in a transaction that is subject to Chapter 9. "Security interest" does not include the special property interest of a buyer of goods on identification of those goods to a contract for sale under Section 2.401, but a buyer may also acquire a "security interest" by complying with Chapter 9. Except as otherwise provided in Section 2.505, the right of a seller or lessor of goods under Chapter 2 or 2A to retain or acquire possession of the goods is not a "security interest," but a seller or lessor may also acquire a "security interest" by complying with Chapter 9. The retention or reservation of title by a seller of goods notwithstanding shipment or delivery to the buyer under Section 2.401 is limited in effect to a reservation of a "security interest." Whether a transaction in the form of a lease creates a security interest is determined pursuant to Section 1.203, Business and Commerce Code.

**Type/Category:** Functionally similar personal property groups. Examples are: furniture, fixtures, machinery equipment, vehicles, and supplies. Narrower groupings such as personal computers, milling equipment, freezer cases, and forklifts should be used, if possible. A person is not required to render for taxation personal property appraised under Section 23.24, Tax Code.

**Year Acquired:** The year that you purchased the property.