

DALLAS CENTRAL APPRAISAL DISTRICT

CONFIDENTIAL PERSONAL PROPERTY RETURN FOR JANUARY 1, 2022

NOTE: FILING OF THIS RENDITION DOES NOT CONSTITUTE A PROTEST.

THE FILING DEADLINE IS NOW APRIL 15th



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 1, 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 2021 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
Date 01/14/2022

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: 5/12/2015 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 _____
- Business Type: Retail New Business Business Description: General description of my business.

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) _____
- 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
2021	47,833	1,608						46,000			225
2020	475	475									
2019	42,900	400					42,500				
2018	145,000		145,000								
2017	11,000			2,225				8,775			
2015	2,113	225							1,888		
2014	1,800				1,800						
2013	6,400			6,400							
2012	1,730								1,730		
2011	11,575					11,575					
2010	1,325			1,325							
2009	600				600						
2008	750										750
2007	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
2004	0	2,123,678	1,950	0	11,500	5,000	0	0	0	0	0

Total 2004 and prior purchases in 2004 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' description 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 2022

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 - 2021						ASSESSOR USE ONLY				
Item Number	Consigned To Others	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
4	Dump Truck	2021		9,250						
Lease Information				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	2021		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	2021		1,275						
36	Funky Furniture	2021		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	2021		11,250						
42	Same year inventory	2021			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	2021		12,000						
Lease Information				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	2021		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	2021		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	2021		1,250						

Additions for Supplies \$1,250

Total Additions Reported for Tax Year 2022 → (cost) **\$82,578** **\$4,000** (fmv) *FMV contains a combination of manual entries and calculations.*

Additions & Deletions - Current Year

TAX YEAR 2022

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 - 2021						NOT APPLICABLE				
Item Number	Furniture and Fixtures	Year Acquired		Cost	FMV					
		New	Used							
3	Lamp	2020		200						
Deletions for Furniture and Fixtures				\$200						
Total Deletions Reported for Tax Year 2022 → (cost)						\$200	\$0			

Asset Costs for years 2021 to 2005

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
2021	82,578				9,250	46,000	1,608	11,250	12,000	
2020	1,900						475			
2019	43,000			100			400			
2018	158,200						8,200	4,500		145,000
2017	11,000					8,775				
2015	4,013						225			
2014	1,800		1,800							
2013	6,400									
2012	1,730									
2011	11,575	11,575								
2010	1,325									
2009	600		600							
2008	750									
2007	550									
2005	2,000						2,000			
2004	5,000									
Totals	332,421	11,575	2,400	100	9,250	54,775	12,908	15,750	12,000	145,000

Asset Costs earlier than 2005

Year	Totals	Cars & Pickups	Machinery and Equipment	Office & Telephone Equipment
2003	11,500	11,500		
2001	2,123,678		2,123,678	
1997	1,950			1,950
Totals	2,137,128	11,500	2,123,678	1,950

	Medical, Dental Equipment	Office & Telephone Equipment	Other Assets	Raw Materials	Supplies	Tooling, Dies, and Molds	Trucks 1 Ton or more & Trailers
2021			225	995	1,250		
2020					1,425		
2019							42,500
2018				500			
2017		2,225					
2015	1,888				1,900		
2014							
2013		6,400					
2012	1,730						
2011							
2010		1,325					
2009							
2008			750				
2007						550	
2005							
2004							5,000
Totals	3,618	9,950	975	1,495	4,575	550	47,500

Fair Market Values (manual entries)
--

Year	Totals	Furniture and Fixtures	Inventory
2021	4,000		4,000
2018	3,500	3,500	
2005	565	565	
Totals	8,065	4,065	4,000

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
2021	47,231			7,400	38,180	1,448				203
2020	423					423				
2019	31,518					68				
2018	114,900					6,150	108,750			
2017	4,992				4,124				868	
2015	1,336					128		1,208		
2014	90		90							
2013	704								704	
2012	900							900		
2011	1,273	1,273								
2010	146								146	
2009	30		30							
2008	150									150
2007	28									
2005	340					340				
2004	800									
2003	1,265	1,265								
2001	361,025						361,025			
1997	215								215	
Totals	567,366	2,538	120	7,400	42,304	8,557	469,775	2,108	1,933	353

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
2021		
2020		
2019		31,450
2018		
2017		
2015		
2014		
2013		
2012		
2011		
2010		
2009		
2008		
2007	28	
2005		
2004		800
2003		
2001		
1997		
Totals	28	32,250

Item#	Description	Year Acq	New/Used -Age	Qty	L F	PV %	Cost	Calced FMV	Manual FMV	Category
Cars & Pickups										
24	Car bought in '93	2011	N-11	5	11		11,575	1,273		Cars & Pickups
38	'88 Ford Escort	2003	N-19	5	11		11,500	1,265		Cars & Pickups
Total Cost for Cars & Pickups							\$23,075	\$2,538		

Computers & Related Equipment										
13	Dell computer	2014	U-21	4	5		1,800	90		Computers & Related Equipment
14	Laser Printer	2009	N-13	4	5		600	30		Computers & Related Equipment
Total Cost for Computers & Related Equipment							\$2,400	\$120		

Consigned From Others										
6	Box of stuff	2019	N-3				100			Consigned From Others
Lease/Consignment Info:		Brenda's Boxes, 123 some street								
Total Cost for Consigned From Others							\$100			

Consigned To Others										
4	Dump Truck	2021	N-1	5	80		9,250	7,400		Consigned To Others
Lease/Consignment Info:		Fred's Consignment shop, 123 consignee, Dallas								
Total Cost for Consigned To Others							\$9,250	\$7,400		

Forklifts, Heavy Vehicles										
1	Heavy vehicles	2021	N-1	6	83		46,000	38,180		Forklifts, Heavy Vehicles
19	Forklift	2017	N-5	6	47		8,775	4,124		Forklifts, Heavy Vehicles
Total Cost for Forklifts, Heavy Vehicles							\$54,775	\$42,304		

Furniture and Fixtures										
31	Several 4-Drawer filing cabinets	2021	N-1	10	90		1,275	1,148		Furniture and Fixtures
36	Funky Furniture	2021	N-1	10	90		333	300		Furniture and Fixtures
Total for 2021							1,608	1,448		
30	Misc furniture	2020	N-2	10	89		475	423		Furniture and Fixtures
2	Matching Leather chair	2019	U-16	10	17		400	68		Furniture and Fixtures
12	Executive Furniture	2018	N-4	10	75		8,200	6,150	3,500	Furniture and Fixtures
22	Asset added in 87	2015	N-7	10	57		225	128		Furniture and Fixtures
26	Fixture in '87	2005	U-30	10	17		2,000	340	565	Furniture and Fixtures
Total Cost for Furniture and Fixtures							\$12,908	\$8,557	\$4,065	(FMV)

Inventory										
40	Inventory item	2021	N-1	15000			11,250			Inventory
42	Same year inventory	2021	N-1	4250					4,000	Inventory
Total for 2021							11,250		4,000	(FMV)
41	Prior inventory	2018	N-4	22000			4,500			Inventory
Total Cost for Inventory							\$15,750		\$4,000	(FMV)

Leased, loaned . . . from others										
5	Heavy duty forklift	2021	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	2019	N-3							Leased, loaned . . . from others
Lease/Consignment Info:		Bob Simpson, 555 N. Hickory								
		Payment/Rent : \$300								
Total Cost for Leased, loaned . . . from others							\$12,000			

Machinery and Equipment										
17	Machinery	2018	N-4	10	75		145,000	108,750		Machinery and Equipment
16	Pre 1987 Machinery	2001	N-21	10	17		2,123,678	361,025		Machinery and Equipment
Total Cost for Machinery and Equipment							\$2,268,678	\$469,775		

Medical, Dental Equipment										
20	Medical stuff	2015	N-7	12	64		1,888	1,208		Medical, Dental Equipment
25	Dentist chair	2012	N-10	12	52		1,730	900		Medical, Dental Equipment

Sample Dallas County (Dennis Friedman) 555 some other street - Dallas, TX 55555	Asset Listing Grouped by Category, Year Acquired	Tax Year 2022
---	--	-------------------------

Item#	Description	Year Acq	New/Used -Age	Qty	L F	PV %	Cost	Calced FMV	Manual FMV	Category
Total Cost for Medical, Dental Equipment							\$3,618	\$2,108		
Office & Telephone Equipment										
28	Xerox machine	2017	N-5	5	39		2,225	868		Office & Telephone Equipment
7	AT&T phone system	2013	N-9	5	11		6,400	704		Office & Telephone Equipment
23	Phones added in '92	2010	N-12	5	11		1,325	146		Office & Telephone Equipment
27	Old phone system	1997	U-38	5	11		1,950	215		Office & Telephone Equipment
Total Cost for Office & Telephone Equipment							\$11,900	\$1,933		
Other Assets										
11	another other asset	2021	N-1	10	90		225	203		Other Assets
8	Misc other asset	2008	N-14	10	20		750	150		Other Assets
Total Cost for Other Assets							\$975	\$353		
Raw Materials										
33	Raw Materials item	2021	N-1				995			Raw Materials
39	Other raw materials	2018	N-4				500			Raw Materials
Total Cost for Raw Materials							\$1,495			
Supplies										
35	Supplies #2	2021	N-1				1,250			Supplies
32	Supplies item	2020	N-2	12345			1,425			Supplies
34	Supplies item	2015	N-7				1,900			Supplies
Total Cost for Supplies							\$4,575			
Tooling, Dies, and Molds										
21	Special Tools	2007	N-15	4	5		550	28		Tooling, Dies, and Molds
Total Cost for Tooling, Dies, and Molds							\$550	\$28		
Trucks 1 Ton or more & Trailers										
18	Monstor truck	2019	N-3	8	74		42,500	31,450		Trucks 1 Ton or more & Trailers
10	Ford Escort '86	2004	N-18	8	16		5,000	800		Trucks 1 Ton or more & Trailers
Total Cost for Trucks 1 Ton or more & Trailers							\$47,500	\$32,250		
Grand Totals for All 38 Assets							\$2,469,549	\$567,366	\$8,065	(FMV)

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

**EXTENSION REQUEST FOR 2022
BUSINESS PERSONAL PROPERTY
RENDITION FILING DEADLINE**

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

COUNTY USE ONLY - (STAMP ETC)

Appraisal District Name:
Dallas County Appraisal District



<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 May 15th May 30th is Granted 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.

SIGN HERE	_____	<u>Bob Jones</u>	_____
	Signature	Printed name	Date
	<u>John Doe Company</u>	<u>President</u>	<u>01/14/2022</u>
	Company Name	Title	Agent Number (if applicable)
			<u>94823</u>

Important Information

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. This report is confidential and not open to public inspection; disclosure is permitted pursuant to the terms of Tax Code Section 22.27

FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the appraisal district office in the county in which the property is taxable. **Do not file this document with the Texas Comptroller of Public Accounts.** A directory with contact information for appraisal district offices may be found on the Comptroller's website.

DEADLINES: Rendition statements and property report deadlines depend on the property type. The statements and reports must be delivered to the chief appraiser after Jan. 1 and no later than the deadline indicated below. 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.

Rendition Statement and Reports	Deadlines	Allowed Extensions
Property generally	April 15	* May 15 upon written request * Additional 15 days for good cause shown
Property regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the federal Surface Transportation Board or the Federal Energy Regulatory Commission, Tax Code Section 22.23(d).	April 30	* May 15 upon written request * Additional 15 days for good cause shown

EXEMPTION: A person is entitled to an exemption from taxation of the tangible personal property that is held or used for the production of income if it has less than \$2,500 of taxable value (Tax Code Section 11.145)

If an exemption is denied or terminated on a property, the owner must render it for taxation within 30 days from the denial or termination (Tax Code Section 22.01(a) and 22.02.

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.

Definitions

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 institution 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 in the ordinary course of a trade or business.

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; see Business and Commerce Code Section 9.102 for further details.

Security Interest: An interest in personal property or fixtures which secured payment or performance of an obligation; see, Business and Commerce Code Section 1.201 for further details.

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 Tax Code Section 23.24.

Year Acquired: The year that you purchased the property or otherwise acquired.