

DALLAS CENTRAL APPRAISAL DISTRICT

CONFIDENTIAL PERSONAL PROPERTY RETURN FOR JANUARY 1, 2025

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 2024 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 if the good faith estimate of the market value of the property is more than \$150,000.

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 01/11/2025 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: 5/12/2022 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
2023	475	475									
2022	42,900	400					42,500				
2021	145,000		145,000								
2020	11,000			2,225				8,775			
2018	2,113	225							1,888		
2017	1,800				1,800						
2016	6,400			6,400							
2015	1,730								1,730		
2014	11,575					11,575					
2013	3,275			3,275							
2012	600				600						
2011	750										750
2010	550									550	
2007	5,000						5,000				
Totals	233,168	1,100	145,000	11,900	2,400	11,575	47,500	8,775	3,618	550	750

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
2006	0	2,123,678	0	0	11,500	0	0	0	0	0	0

Total 2006 and prior purchases in 2006 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											

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

Owner name/address if property managed/controlled as a fiduciary: Some property - Dick Williams, 123 some street, Dallas TX 12345
Other Property - Mrs. Engle, unknown address

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 2025

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 - 2024						ASSESSOR USE ONLY				
Item Number	Consigned To Others	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
4	Dump Truck	2024		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	2024		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	2024		1,275						
36	Funky Furniture	2024		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	2024		11,250						
42	Same year inventory	2024			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	2024		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	2024		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	2024		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	2024		1,250						

Additions for Supplies \$1,250

Total Additions Reported for Tax Year 2025 → (cost) **\$82,578** **\$4,000** (fmv) *FMV contains a combination of manual entries and calculations.*

Additions & Deletions - Current Year

TAX YEAR 2025

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 - 2024						NOT APPLICABLE				
Item Number	Furniture and Fixtures	Year Acquired		Cost	FMV					
		New	Used							
3	Lamp	2023		200						
Deletions for Furniture and Fixtures				\$200						
Total Deletions Reported for Tax Year 2025 → (cost)						\$200	\$0			

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

Asset Listing
 Cross-Tab Summary by Category & Year

**Tax
 Year
 2025**

Asset Costs for years 2024 to 2008

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
2024	82,578				9,250	46,000	1,608	11,250	12,000	
2023	1,900						475			
2022	43,000			100			400			
2021	158,200						8,200	4,500		145,000
2020	11,000					8,775				
2018	4,013						225			
2017	1,800		1,800							
2016	6,400									
2015	1,730									
2014	11,575	11,575								
2013	3,275									
2012	600		600							
2011	750									
2010	550									
2008	2,000						2,000			
2007	5,000									
Totals	334,371	11,575	2,400	100	9,250	54,775	12,908	15,750	12,000	145,000

Asset Costs earlier than 2008

Year	Totals	Cars & Pickups	Machinery and Equipment
2006	11,500	11,500	
2004	2,123,678		2,123,678
Totals	2,135,178	11,500	2,123,678

	Medical, Dental Equipment	Office & Telephone Equipment	Other Assets	Raw Materials	Supplies	Tooling, Dies, and Molds	Trucks 1 Ton or more & Trailers
2024			225	995	1,250		
2023					1,425		
2022							42,500
2021				500			
2020		2,225					
2018	1,888				1,900		
2017							
2016		6,400					
2015	1,730						
2014							
2013		3,275					
2012							
2011			750				
2010						550	
2008							
2007							5,000
Totals	3,618	11,900	975	1,495	4,575	550	47,500

Fair Market Values (manual entries)
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Year	Totals	Furniture and Fixtures	Inventory
2024	4,000		4,000
2021	3,500	3,500	
2008	565	565	
Totals	8,065	4,065	4,000

Fair Market Values of All Assets (calculated)
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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
2024	47,231			7,400	38,180	1,448				203
2023	390					390				
2022	29,437					112				
2021	122,560					6,560	116,000			
2020	5,630				4,651				979	
2018	1,546					149		1,397		
2017	90		90							
2016	832								832	
2015	1,055							1,055		
2014	1,505	1,505								
2013	425								425	
2012	30		30							
2011	173									173
2010	28									
2008	380					380				
2007	900									
2006	1,495	1,495								
2004	403,499						403,499			
Totals	617,206	3,000	120	7,400	42,831	9,039	519,499	2,452	2,236	376

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

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

'Other assets' description goes here

	Tooling, Dies, and Molds	Trucks 1 Ton or more & Trailers
2024		
2023		
2022		29,325
2021		
2020		
2018		
2017		
2016		
2015		
2014		
2013		
2012		
2011		
2010	28	
2008		
2007		900
2006		
2004		
Totals	28	30,225

Item#	Description	Year Acq	New/Used	L Qty	PV %	Cost	Calced FMV	Manual FMV	Category
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Cars & Pickups									
24	Car bought in '93	2014	N-11	5	13	11,575	1,505		Cars & Pickups
38	'88 Ford Escort	2006	N-19	5	13	11,500	1,495		Cars & Pickups
Total Cost for Cars & Pickups						\$23,075	\$3,000		

Computers & Related Equipment									
13	Dell computer	2017	U-18	4	5	1,800	90		Computers & Related Equipment
14	Laser Printer	2012	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	2022	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	2024	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	2024	N-1	6	83	46,000	38,180		Forklifts, Heavy Vehicles
19	Forklift	2020	N-5	6	53	8,775	4,651		Forklifts, Heavy Vehicles
Total Cost for Forklifts, Heavy Vehicles						\$54,775	\$42,831		

Furniture and Fixtures									
31	Several 4-Drawer filing cabinets	2024	N-1	10	90	1,275	1,148		Furniture and Fixtures
36	Funky Furniture	2024	N-1	10	90	333	300		Furniture and Fixtures
Total for 2024						1,608	1,448		
30	Misc furniture	2023	N-2	10	82	475	390		Furniture and Fixtures
2	Matching Leather chair	2022	U-13	10	28	400	112		Furniture and Fixtures
12	Executive Furniture	2021	N-4	10	80	8,200	6,560	3,500	Furniture and Fixtures
22	Asset added in 87	2018	N-7	10	66	225	149		Furniture and Fixtures
26	Fixture in den	2008	U-25	10	19	2,000	380	565	Furniture and Fixtures
Total Cost for Furniture and Fixtures						\$12,908	\$9,039	\$4,065	(FMV)

Inventory									
40	Inventory item	2024	N-1	15000		11,250			Inventory
42	Same year inventory	2024	N-1	4250				4,000	Inventory
Total for 2024						11,250		4,000	(FMV)
41	Prior inventory	2021	N-4	22000		4,500			Inventory
Total Cost for Inventory						\$15,750		\$4,000	(FMV)

Leased, loaned . . . from others										
5	Heavy duty forklift	2024	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	2022	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	2021	N-4	10	80	145,000	116,000		Machinery and Equipment
16	Pre 1987 Machinery	2004	N-21	10	19	2,123,678	403,499		Machinery and Equipment
Total Cost for Machinery and Equipment						\$2,268,678	\$519,499		

Medical, Dental Equipment									
20	Medical stuff	2018	N-7	12	74	1,888	1,397		Medical, Dental Equipment
25	Dentist chair	2015	N-10	12	61	1,730	1,055		Medical, Dental Equipment

Sample Dallas County (Dennis Friedman) 555 some other street - Dallas, TX 55555 County: Dallas	Acct # 0000000000000123	Asset Listing Grouped by Category, Year Acquired	Tax Year 2025
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Item#	Description	Year Acq	New/Used -Age	L Qty	PV F %	Cost	Calced FMV	Manual FMV	Category
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Total Cost for Medical, Dental Equipment						\$3,618	\$2,452		
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Office & Telephone Equipment									
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28	Xerox machine	2020	N-5	5	44	2,225	979		Office & Telephone Equipment
7	AT&T phone system	2016	N-9	5	13	6,400	832		Office & Telephone Equipment
23	Phones added in '92	2013	N-12	5	13	1,325	172		Office & Telephone Equipment
27	Used Panasonic phone system	2013	U-18	5	13	1,950	253		Office & Telephone Equipment
Total for 2013						3,275	425		
Total Cost for Office & Telephone Equipment						\$11,900	\$2,236		

Other Assets									
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11	another other asset	2024	N-1	10	90	225	203		Other Assets
8	Misc other asset	2011	N-14	10	23	750	173		Other Assets
Total Cost for Other Assets						\$975	\$376		

Raw Materials									
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33	Raw Materials item	2024	N-1			995			Raw Materials
39	Other raw materials	2021	N-4			500			Raw Materials
Total Cost for Raw Materials						\$1,495			

Supplies									
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35	Supplies #2	2024	N-1			1,250			Supplies
32	Supplies item	2023	N-2	12345		1,425			Supplies
34	Supplies item	2018	N-7			1,900			Supplies
Total Cost for Supplies						\$4,575			

Tooling, Dies, and Molds									
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21	Special Tools	2010	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									
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18	Monstor truck	2022	N-3	8	69	42,500	29,325		Trucks 1 Ton or more & Trailers
10	Ford Escort '86	2007	N-18	8	18	5,000	900		Trucks 1 Ton or more & Trailers
Total Cost for Trucks 1 Ton or more & Trailers						\$47,500	\$30,225		

Grand Totals for All 38 Assets						\$2,469,549	\$617,206	\$8,065	(FMV)
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Total(s) may include assets leased or consigned from others.

**EXTENSION REQUEST FOR 2025
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	

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.

SIGN HERE	_____	<u>Bob Jones</u>	<u>01/11/2025</u>
	Signature	Printed name	Date
	<u>John Doe Company</u>	<u>President</u>	<u>94823</u>
	Company Name	Title	Agent Number (if applicable)

Application for Exemption of Goods Exported from Texas (Freeport Exemption)

Tax Year **2025**

Appraisal District's Name Dallas County Appraisal District	Phone (area code and number) 214-631-7406	Tax District Code TCode
Address Business Personal Property Division PO Box 560368 Dallas, TX 75356-0368	Appraisal District Account Number:	0000000000000123
		

GENERAL INFORMATION: This application is used to claim a property tax exemption for freeport goods pursuant to Texas Constitution Article 8, Section 1-j and Tax Code Section 11.251.

FILING INSTRUCTIONS: This form and all supporting documentation must be filed with the appraisal district office in each county in which the property is taxable so that the chief appraiser is able to determine whether the statutory qualifications for the exemption have been met. Do not file this document with the Texas Comptroller of Public Accounts.

SECTION 1: Property Owner/Applicant

Did the applicant own the property that is the subject of this application on Jan 1. of the tax year? Yes No

The applicant is the following type of property owner:

Individual Partnership Corporation Other (please specify): _____

Dennis Friedman - (Sample Dallas County) (DBA Big D Parts) 111223333
 Name of Property Owner: Driver's License, Personal I.D. Certificate, Social Security Number or Federal Tax I.D. Number*

555 some other street, Dallas, TX 55555
 Physical Address, City, State, ZIP Code

(214) 555-1234 Ext 123456 dallas@dallas.com
 Primary Phone Number (area code and number) Email Address**

4545 N. Elm Street Dallas, TX 74133-1234
 Mailing Address, City, State, ZIP Code (if different from the physical address provided above):

SECTION 2: Authorized Representative

If you are an individual property owner filing this application on your own behalf, skip to section 3; all other applicants are required to complete section 2.

Please indicate the basis for your authority to represent the proeprty owner in filing this application:

- Officer of the company General Partner of the company Attorney for property owner
- Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed Form 50-162
- Other and explain basis: _____

Provide the following information for the individual with the legal authority to act for the property owner in this matter:

 Name of Authorized Representative Driver's License, Personal I.D. Certificate, or Social Security Number*

 Title of Authorized Representative Primary Phone Nmuber (area code and number) Email Address**

 Mailing Address, City, State, ZIP Code

SECTION 3: Property Information

Provide the following information regarding the location of inventory.

123 main street
 Address, City, State, ZIP Code

 Legal Description (if known)

SECTION 3: Property Information (continued)

- 1. Will portions of this inventory be transported out of state this year? Yes No
- 2. Have you applied for Sept. 1 inventory appraisal? Yes No
- 3. Were portions of your inventory transported out of this state throughout last year? Yes No

If no, because inventory was transported only part of year, give the months during which portions of your inventory were transported out of the state last year.

January, June, November

4. Total cost of goods sold for the entire year ending December 31, <u>2024</u>	\$ 100,000
5. Total cost of goods sold that were shipped out of Texas within the applicable time frame after acquisition or being brought into Texas last year , less the cost of any goods, raw materials or supplies incorporated into them that were not eligible for the freeport exemption or were in Texas for more than the applicable number of days.	\$ 50,000

6. On what types of records do you base the amounts given above? (Check all that apply.)

- Audited financial statement
- Sales records
- Internal reports
- Bills of lading
- Texas franchise tax reports
- Other (describe) other here...

7. Percentage of last year's value represented by freeport goods (line 5 divided by line 4)	50.00 %
---	----------------

- 8. Will the percentage of goods transported out of Texas this year be significantly different than the percentage transported out last year ? Yes No

If yes, why?

Reason why is here...

9. What was the market value of your inventory on January 1 of this year, or Sept. 1 of last year if you have qualified for Sept. inventory appraisal?	Finished Inventory = 1,000 Raw Materials = 2,000 Work in Process = 3,000	\$ 6,000
--	--	-----------------

10. What is the value of the inventory you claim will be exempt this year?	\$ 3,000
--	-----------------

SECTION 4: Additional Documents to be Provided

You are required to attach to this application a description of the types of items in the inventory .

Widgets and more

General description of the types of items in this inventory. (**You are also required to attach to this application a description of the types of items in the inventory**)

SECTION 5: Certification and Signature

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

"I, Dennis Friedman , swear or affirm the following:

Printed Name of Property Owner or Authorized Representative

- 1. that each fact contained in this application is true and correct; and
- 2. that the property described in the application meets the qualifications under Texas law for the special exemption claimed .

sign here >

Signature of Property Owner or Authorized Representative

Date

* Social security number disclosure may be required for tax administration and identification. (42 U.S.C. §405(c)(2)(C)(i); Tax Code Section 11.43(f). A driver's license number, personal identification number or social security number disclosed; in an exemption application is confidential and not open to public inspection, except as authorized by Tax Code Section 11.48(b).

** May be confidential under Government Code Section §552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

Important Information

GENERAL INFORMATION

This application is used to claim a property tax exemption for freeport goods pursuant to Texas Constitution Article 8, Section 1-j and Tax Code Section 11.251. The amount of the exemption for this year is normally based on the percentage of your inventory made up by such goods last year. The exemption applies to items in your inventory that:

* are or will be forwarded out of Texas within 175 days of the date you acquire them or bring them into Texas; and

* are in Texas for assembling, storing, manufacturing, repair, maintenance, processing or fabricating purposes.

For aircraft parts, the governing body of a taxing unit may, by official action, extend the deadline by which freeport goods must be transported outside of the state to no more than 730 days after acquiring or importing the property into the state. This exemption does not apply to oil, natural gas or liquid or gaseous materials that are immediate derivatives of the refining of oil or natural gas as defined by Comptroller Rule 9.4201.

FILING INSTRUCTIONS

This form and all supporting documentation must be filed with the appraisal district office in each county in which the property is taxable. Do not file this document with the Texas Comptroller of Public Accounts.

APPLICATION DEADLINES

The completed application and supporting documents must be submitted to the appraisal district between Jan. 1 and April 30 of the tax year for which you request the exemption.

For good cause shown, the chief appraiser may extend the deadline for filing application by written order for a single period not to exceed 60 days. The appraiser may disapprove the application and request additional information. If chief appraiser requests additional information, the information must be furnished within 30 days after the date of the request or the application is denied.

For good cause shown, the chief appraiser may extend the deadline furnishing the information by written order for a single period not to exceed 60 days. If the chief appraiser denies the application, that determination may be protested to the county appraisal review board under Tax Code Chapter 41.

A late application must be filed on or before the later of June 15, or if applicable, the 60th day after the date the chief appraiser delivers notice on the property owner under Tax Code Section 22.22, for the year for which the exemption is requested. Pursuant to Tax Code Section 11.4391, if a late application is approved, the property owner is liable to each taxing unit for a penalty equal to 10 percent of the difference between the amount of tax imposed by the taxing unit on the inventory or property, a portion of which consists of freeport goods, and the amount that would otherwise have been imposed.

ANNUAL APPLICATION REQUIRED

This exemption requires an application each year the exemption is claimed.

REQUIRED DOCUMENTATION

This form and all supporting documentation must be filed with the appraisal district office in each county in which the property is taxable so that the chief appraiser is able to determine whether the statutory qualifications for the exemption have been met.

Freeport Exemption Worksheet

Important Information:

1. All data furnished from Accounting Records must be for the preceding calendar year .
2. Items 1a, 1b, 2 & 4 must be proven by copies of Accounting records .
3. Items 1a, 2, 3, 4 & 5 must be entered on the application.
4. Please attach a copy of this worksheet to your documentation
5. This worksheet only calculates an exemption on inventory based on 175 days. It does not calculate an exemption for aircraft parts.

1. Inventory Turn Calculation:

(A) Enter the **total cost of goods sold and / or forwarded from this location** during the previous calendar year: \$ 100,000 (1.A)

(B) Enter the **month-ending inventory cost** for each month of the previous calendar year:

JAN \$ <u>1,000</u>	APR \$ <u>4,000</u>	JUL \$ <u>7,000</u>	OCT \$ <u>10,000</u>
FEB \$ <u>2,000</u>	MAY \$ <u>5,000</u>	AUG \$ <u>8,000</u>	NOV \$ <u>11,000</u>
MAR \$ <u>3,000</u>	JUN \$ <u>6,000</u>	SEP \$ <u>9,000</u>	DEC \$ <u>12,000</u>

(C) Sum of January through December month-ending inventory costs = 78,000 (1.C)

(D) Average annual inventory calculation: 78,000 (1.C) divided by 12 = 6,500 (1.D)

(E) Inventory Turns:

100,000 (1.A) divided by 6,500 (1.D) = 15.3846 turns (1.E)

365 days (1.A) divided by 15.3846 turns (1.E) = 24 days (1)

IF ITEM(1) IS GREATER THAN 175, THE EXEMPTION CANNOT BE GRANTED

2. Enter the **cost of goods sold and / or forwarded from this location** to a destination outside of Texas during the previous calendar year within 175 days of the date they were acquired within or brought into Texas, less the cost of any goods, raw materials, or supplies incorporated into them that were not eligible for the Freeport exemption or were in Texas more than 175 days: = 50,000 (2)

3. Exemption percentage calculation:

50,000 (2) divided by 100,000 (1.A) = 50.00 %(3)

4. January 1st inventory cost (or September 1st of last year, if applicable) = 6,000 (4)

5. EXEMPT INVENTORY CALCULATION:

6,000 (4) multiplied by 50.00 % (3) = 3,000 (5)

EXEMPT INVENTORY

Freeport / Goods-In-Transit Exemption Documentation Affidavit of the Property Owner

I certify pursuant to the provisions of Section 37.01 and section 37.10 of the Texas Penal Code that the following document(s), consisting of _____ page(s) and described as _____, is / are a complete and accurate reflection of the official books and records of this company as of the _____ day of _____, _____.

Date

Signature

Type or Print Name

Title

Company

SUBSCRIBED AND SWORN BEFORE ME ON THIS _____ day of _____, _____.

Notary Public

Type of Print Name

My commission expires _____
Date

Property Owner's Notice of Protest

for Counties with Population Less than 120,000

Form 50-132-A



Tax Year: **2025**

Dallas County Appraisal District

0000000000000123

Appraisal District's Name

Business Personal Property Division, PO Box 560368, Dallas, TX 75356-0368

Appraisal District Account Number (if known)

GENERAL INSTRUCTIONS: This form is for use by a property owner or an owner's designated agent to file a protest with the appraisal review board (ARB) pursuant to Tax Code Section 41.41. Lessees contractually obligated to reimburse a property owner for property taxes may be entitled to protest as a lessee if all Tax Code requirements are met, including those in Tax Code Section 41.413.

FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. **Do not file this document with the Texas Comptroller of Public Accounts.**

SECTION 1: Property Owner or Lessee

Person is: Age 65 or Older Disabled Military Service Member Military Veteran Spouse of a Military Service Member or Veteran

Dennis Friedman - (Sample Dallas County) (DBA Big D Parts)

Name of Property Owner or Lessee

4545 N. Elm Street, Dallas, TX 74133-1234

Mailing Address, City, State, ZIP Code

(214) 555-1234 Ext 123456

dallas@dallas.com

Primary Phone Number (area code and number)

Email Address*

*An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

SECTION 2: Property Description

555 some other street, Dallas, TX 55555

Physical Address, City, State, ZIP Code (if different than above)

If no street address, provide legal description.

Mobile Home Make, Model and Identification Number (if applicable)

SECTION 3: Reasons for Protest

To preserve your right to present each reason for your protest to the ARB according to law, be sure to select all boxes that apply. Failure to select the box that corresponds to each reason for your protest may result in your inability to protest an issue that you want to pursue.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Incorrect appraised (market) value and/or value is unequal compared to other properties | <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled. |
| <input checked="" type="checkbox"/> Property should not be taxed in (name of taxing unit below)
Dallas county | <input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland. |
| <input type="checkbox"/> Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record. | <input type="checkbox"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal. |
| <input type="checkbox"/> Failure to send required notice. (type) | <input type="checkbox"/> Owner's name is incorrect |
| <input type="checkbox"/> Exemption was denied, modified or cancelled. | <input type="checkbox"/> Property description is incorrect. |
| <input type="checkbox"/> Temporary disaster damage exemption was denied or modified. | <input type="checkbox"/> Incorrect damage assessment rating for a property qualified for a temporary disaster exemption. |
| | <input type="checkbox"/> Other: _____ |

SECTION 4: Additional Facts

What is your opinion of your property's value? (Optional) \$ _____

Provide facts that may help resolve this protest.

The facts here...

SECTION 5: Hearing Type

Do you request an informal conference with the appraisal office before the protest hearing? [] Yes [X] No
Do you request a single-member ARB panel or a regular panel of at least 3 members? [] Single-member panel [X] Regular panel

A property owner does not waive the right to appear in person at a protest hearing by submitting an affidavit to the ARB or by electing to appear by telephone conference call.

I intend to appear in the ARB hearing scheduled for my protest in the following manner (Check only one box):

- [X] In person
[] By telephone conference call or videoconference and will submit evidence with a written affidavit delivered to the ARB before the hearing begins.
[] On written affidavit submitted with evidence and delivered to the ARB before the hearing begins

** If you decide later to appear by telephone conference call or videoconference, you must provide written notice to the ARB at least 10 days before the hearing date. You are responsible for providing access to the call to any person(s) you wish to invite to participate in the hearing.

SECTION 6: ARB Hearig Procedures

I request my notice of hearing to be delivered (check one box only):

- [] Regular first-class mail
[X] Certified mail and agree to pay the cost (if applicable)
[] Email to the electronic address I provided in Section 1 of this form

If a protest goes to a hearing, the ARB automatically sends each party a copy of the ARB's hearing procedures.

I want the ARB to send me a copy of its hearing procedures. [X] Yes [] No

SECTION 7: Certification and Signature

[] Property Owner [X] Property Owner's Agent [] Other: _____

print here > Bob Jones
Print Name of Property Owner or Authorized Representative

sign here >
Signature of Property Owner or Authorized Representative

Date

Important Information

GENERAL INFORMATION:

This form is for use by a property owner or an owner's designated agent to file a protest with the appraisal review board (ARB) pursuant to Tax Code Section 41.41. Lessees contractually obligated to reimburse a property owner for property taxes may be entitled to protest as a lessee if all Tax Code requirements are met, including those in Tax Code Section 41.413.

VIDEOCONFERENCES:

Videoconference hearings are not available in counties with a population of less than 100,000 that lack the technological capabilities to conduct a videoconference. (Tax Code Section 41.45(b-4))

SINGLE-MEMBER PANELS:

An ARB must provide a single-member panel hearing if requested in the Notice of Protest or submitted in writing to the ARB not later than the 10th day before the date of the hearing. (Tax Code Section 41.45(b-4))

FILING INSTRUCTIONS:

This document and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. **Do not file this document with the Texas Comptroller of Public Accounts.** Contact information for appraisal district offices may be found on the Comptroller's website.

DEADLINES: With exceptions, the typical deadline for filing a notice of protest is midnight, May 15. (Tax Code Section 41.44) Contact the ARB for the county in which the property is located for the specific protest filing deadline.

NOTICE: The Comptroller's office may not advise a property owner, a property owner's agent, the chief appraiser or any appraisal district employee on a matter that the Comptroller's office knows is the subject of a protest to the ARB. Consult Tax Code Chapter 41 or the ARB hearing procedures for more information.

Appointment of Agent for Property Tax Matters

This form is for use by a property owner in designating a lessee or other person to act as the owner's agent in property tax matters. You should read all applicable law and rules carefully, including Tax Code Section 1.111 and Comptroller Rule 9.3044. This designation will not take effect until filed with the appropriate appraisal district. Once effective, this designation will be in effect until the earlier of (1) the date of a written revocation filed with the appraisal district by the owner or the owner's designated agent, or (2) the expiration date, if any, designated below.

In some cases, you may want to contact your appraisal district or other local taxing units for free information and/or forms concerning your case before designating an agent.

Dallas County Appraisal District

Appraisal District Name

Date Received (appraisal district use only)

STEP 1: Owner's Name and Address:

Dennis Friedman - (Sample Dallas County) (DBA Big D Parts)

(214) 555-1234 Ext 123456

Name

Telephone Number (include area code)

4545 N. Elm Street

Address

Dallas, TX 74133-1234

City, State, Zip Code

STEP 2: Identify the Property for Which Authority is Granted. Identify all property for which you are granting the agent authority and, unless granting authority for all property listed for you, provide at least one of the property identifiers listed below (appraisal district account number, physical or situs address, or legal description). A chief appraiser may, if necessary to identify the property, request additional information. In lieu of listing property below, you may attach a list of all property to which this appointment applies, denoting the total number of additional pages attached in the lower right-hand corner below.

(check one)

all property listed for me at the above address

the property(ies) listed below:

Appraisal District Account Number

Physical or Situs Address of Property

Legal Description

Appraisal District Account Number

Physical or Situs Address of Property

Legal Description

Appraisal District Account Number

Physical or Situs Address of Property

Legal Description

Appraisal District Account Number

Physical or Situs Address of Property

Legal Description

If you have additional property for which authority is granted, attach additional sheets providing the appraisal district account number, physical or situs address, or legal description for each property. Identify here the number of additional sheets attached:

STEP 3: Identify the Agent:

John Doe Company (Bob Jones)

(918) 555-1212 Ext 1234

Name
123 CPA Avenue

Telephone Number (include area code)

Address
Accountant City, OK 55555

City, State, Zip Code

STEP 4: Specify the Agent's Authority:

The agent identified above is authorized to represent me in (*check one*):

- all property tax matters concerning the property identified
- the following specific property tax matters:

The agent identified above is authorized to receive confidential information pursuant to Tax Code Sections 11.48(b)(2), 22.27(b)(2), 23.123(c)(2), 23.126(c)(2), and 23.45(b)(2):

Yes No

I hereby direct, as indicated below, the appraisal district, appraisal review board, and each taxing unit participating in the appraisal district to deliver the documents checked below to the agent identified above regarding the property identified. I acknowledge that such documents will be delivered only to the agent at the agent's address indicated above and will not be delivered to me unless the affected offices choose to send me copies or are otherwise required by law. I understand that these documents can affect my legal rights and that the appraisal district, appraisal review board, and the taxing units are not required to send me copies if I direct them to deliver the documents to my agent.

- all communications from the chief appraiser
- all communications from the appraisal review board
- all communications from all taxing units participating in the appraisal district

Step 5: Date the Agent's Authority Ends. Pursuant to Tax Code Section 1.111(c), this designation remains in effect until the date indicated or until a written revocation is filed with the appraisal district by the property owner or the owner's designated agent. A designation may be made to expire according to its own terms but is still subject to prior revocation by the property owner or designated agent. Pursuant to Tax Code Section 1.111(d), a property owner may not designate more than one agent to represent the property owner in connection with an item of property. The designation of an agent in connection with an item of property revokes any previous designation of an agent in connection with that item of property. By designating an agent on this form, previous designations of other agents in connection with the items of property on the form are revoked.

Date Agent's Authority Ends _____

STEP 6: Identification, Signature, and Date:

sign
here >

Signature of Property Owner, Property Manager, or Other
Person Authorized to Act on Behalf of the Property Owner*

Date

print
here >

Printed Name of Property Owner, Property Manager, or Other
Person Authorized to Act on Behalf of the Property Owner

Title

The individual signing this form is (check one):

- the property owner
- a property manager authorized to designate agents for the owner
- other person authorized to act on behalf of the owner other than the person being designated as agent

* This form must be signed by the property owner; a property manager authorized to designate agents for the owner; or other person authorized to act on behalf of the owner other than the person being designated as agent. If you are a person other than the property owner, the appraisal district may request a copy of the document(s) authorizing you to designate agents or act on behalf of the property owner.

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 Penal Code Section 37.10.

Application for Property Tax Exemption:

For Vehicle Used to Produce Income and Personal Non-Income Producing Activities

Dallas County Appraisal District

Appraisal District's Name

214-631-7406

Phone (area code and number)

Business Personal Property Division, PO Box 560368, Dallas, TX 75356-0368

Address, City, State, ZIP Code

GENERAL INSTRUCTIONS: This exemption is for use in claiming a property tax exemption for one motor vehicle used for both the production of income and personal non-income producing activities pursuant to Tax Code, Section 11.254. Motor vehicle means a passenger car or light truck as defined by Transportation Code Section 502.001. This application applies to property owned on Jan 1. of this year.

FILING INSTRUCTIONS: You must furnish all information and documentation required by this application so that the chief appraiser is able to determine whether the statutory qualifications for the exemption have been met. This document and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. Do not file this document with the Texas Comptroller of Public Accounts. A directory with the contact information for appraisal district offices may be found on the Comptroller's website.

APPLICATION DEADLINE: You must file the completed application with all required documentation beginning Jan. 1 and no later than April 30 of the year for which you are requesting an exemption.

DUTY TO NOTIFY: If the chief appraiser grants the exemption, you do not need to reapply annually unless the chief appraiser requires it or you want the exemption to apply to a vehicle not listed in this application. You must notify the chief appraiser in writing when your right to this exemption ends.

OTHER IMPORTANT INFORMATION

Pursuant to Tax Code Section 11.45, after considering this application and all relevant information, the chief appraiser may request additional information from you. You must provide the additional information within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.

State the tax year for which you are applying for this exemption.

2025

Tax Year

Account # 00000000000000123



STEP 1: Ownership Information

Dennis Friedman - (Sample Dallas County) (DBA Big D Parts)

Name of Property Owner

4545 N. Elm Street

Mailing Address

Dallas, TX 74133-1234

City, State, ZIP Code

(214) 555-1234 Ext 123456

Phone (area code and number)

Property Owner is a(n) (check one):

 Individual Partnership Corporation Other (specify): _____

STEP 2: Applicant Information

Name of Person Preparing this Application

Title

Driver's License, Personal I.D. Certificate,
or Social Security Number*

If this application is for property owned by a charitable organization with a federal tax identification number, that number may be provided here in lieu of a driver's license number, personal identification certificate number, or social security number:

* Pursuant to Tax Code Section 11.48(a), a driver's license, personal I.D. certificate, or social security number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee of the appraisal office who appraises property, except as authorized by Tax Code Section 11.48(b).

STEP 3: Property Information

Vehicle Identification Number

Year

Make

Body Style

Model

Weight

Physical Location of Vehicle on Jan. 1

Do you use this vehicle for the production of income in your occupation or profession? Yes No

Do you use this vehicle for personal activities that do not produce income for you? Yes No

STEP 4: Certification and Signature

By signing this application, you certify that the information provided in this application is true and correct.

print here >

Print Name

Title

sign here >

Signature

Date

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

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.