

BURKE COUNTY- NORTH CAROLINA BUSINESS PERSONAL PROPERTY LISTING

2014

TAX OFFICE USE ONLY	ACCOUNT NUMBER		DESCRIPTION				TNSH	CITY	FIRE	RECORD #	ABSTRACT #
	-										
	MOTOR VEH.	NOMV	NOMH	SUPPLIES	M&E / F&F	OTHER	TOTAL PERSONAL	LTLS			

<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <input type="checkbox"/> ADDRESS CHANGE BLOCK </div> CONTACT PERSON FOR AUDIT: _____ ADDRESS & PHONE _____ IF OUT OF BUSINESS COMPLETE THIS PART-->> DATE CEASED ___/___/___ CHECK ONE: SOLD ___ CLOSED ___ BANKRUPT ___ OTHER ___ BUYER'S ADDRESS & PHONE: _____	PHYSICAL ADDRESS _____ REAL ESTATE OWNED BY _____ FED. ID# OR SSN# _____ PRINCIPAL BUSINESS IN THIS COUNTY _____ STANDARD INDUSTRIAL CLASSIFICATION CODE (SIC #) _____ NAME IN WHICH BUSINESS WAS LISTED LAST YEAR: _____ DATE BUSINESS BEGAN IN THIS COUNTY ___/___/___ LOCATION OF ACCOUNTING RECORDS _____ DATE BUSINESS (FISCAL) YEAR ENDS ___/___/___ OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED: _____ CHECK ONE> CORPORATION ___ SOLE PROPRIETORSHIP ___ PARTNERSHIP ___ UNINCORPORATED ASSOCIATION ___ OTHER (SPECIFY) _____ CHECK BUSINESS CATEGORY> RETAIL ___ WHOLESALE ___ MANUFACTURING ___ SERVICE ___ LEASING/RENTAL ___ FARMING ___ OTHER (SPECIFY) _____
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SCHEDULE A	DEPRECIABLE PERSONAL PROPERTY
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ITEMS THAT YOU PURCHASED AND EXPENSED MUST BE REPORTED IN THE APPROPRIATE PLACE, CRAFT, SERVICE, MECHANIC OR PROFESSIONAL TOOLS AND EQUIPMENT MUST BE LISTED. LIST AT 100% COST BY YEAR OF ACQUISITION, INCLUDE ALL FULLY DEPRECIATED ASSETS IN YOUR POSSESSION AS OF DECEMBER 31, 2013. APPLICATIONS FOR EXEMPTIONS MUST BE FILED ANNUALLY.

YEAR ACQUIRED	MACHINERY & EQUIPMENT	OFFICE FURNITURE	COMPUTER EQUIPMENT	LEASEHOLD IMPROVEMENTS	EXPENSED ITEMS	OTHER	TOTAL	DEPARTMENT USE ONLY
2013								
2012								
2011								
2010								
2009								
2008								
2007								
2006								
2005								
2004								
2003								
2002								
2001								
PRIOR								
TOTAL								

If you need additional space to list property under schedules B, C, D, and E, please attach a separate report in the same format as below. Write "see attached" on the schedules if this is necessary. SEE INSTRUCTIONS

FOR POLLUTION ABATEMENT EQUIPMENT PLEASE COMPLETE SCHEDULE I	
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SCHEDULE B	CONSTRUCTION IN PROGRESS	TOTAL CIP: \$
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LIST IN DETAIL ALL EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, 2014 BUT NOT INCLUDED ABOVE - SEE INSTRUCTIONS

SCHEDULE C	SUPPLIES - SEE INSTRUCTIONS
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TYPE	COST	TYPE	COST	TYPE	COST
(1) OFFICE SUPPLIES		(5) MEDICAL/DENTAL		(9) RESTAURANT	
(2) FUELS		(6) BEAUTY/BARBER		(10) HOTEL / MOTEL	
(3) SPARE PARTS		(7) SAMPLES		(11) OTHER	
(4) MAINTENANCE/JANITORIAL		(8) HAND TOOLS		TOTAL	

ANY REQUEST FOR EXTENSIONS MUST BE FILED ON OR BEFORE JANUARY 31, 2014. NO EXTENSIONS WILL BE GRANTED PAST APRIL 1, 2014.

If you have any questions please call (828) 764-9450 or (828) 733-1212 or (828) 324-4705.

SCHEDULE D ACQUISITIONS AND/OR DISPOSALS OF PERSONAL PROPERTY ACQUIRED OR DISPOSED IN 2013. (ATTACH SCHEDULE IF NECESSARY)

ACQUISITION ITEM	GROUP	100% ORIGINAL COST INSTALLED	DISPOSED OF ITEMS	GROUP	YEAR ACQUIRED	100 % ORIGINAL COST

SCHEDULE E OTHER EQUIPMENT OWNED AS OF JANUARY 1, 2014
OTHER EQUIPMENT ADDED AFTER ORIGINAL PURCHASE SHOULD BE LISTED SEPARATELY (ATTACH SCHEDULE IF NECESSARY).

GROUP (1) AIRCRAFT

YEAR	MAKE	MODEL	SERIAL #	LOCATION	FAA #	ORIGINAL COST	FOR OFFICE USE

GROUP (2) MOBILE HOMES & OFFICES

YEAR	MAKE	WIDTH/LENGTH	TITLE#	VEHICLE ID NUMBER (VIN)	ORIGINAL COST	FOR OFFICE USE

GROUP (3) BOATS & BOAT MOTORS

TYPE	YEAR/ MAKE / MODEL	LENGTH/ SIZE	REGIS. #	LOCATION	ENGINE TYPE	ORIGINAL COST	FOR OFFICE USE
BOAT							
MOTOR							

SCHEDULE F UNREGISTERED VEHICLES ONLY. (SEE INSTRUCTIONS ON BACK PAGE)
FORK LIFTS, COMMERCIAL AND INDUSTRIAL TYPE TRACTORS, MUST BE LISTED IN SCHEDULE A (ATTACH SCHEDULE IF NECESSARY).

YEAR	MAKE	MODEL OR SERIES	BODY STYLE	VEHICLE IDENTIFICATION NUMBER	LIST BODY OR SPECIAL EQUIPMENT MOUNTED ON TRUCKS SEPARATELY & 100 COST (SEE INSTRUCTIONS)	100% ORIGINAL COST	YEAR ACQUIRED	DEPARTMENT USE ONLY

SCHEDULE C ADDITIONS AND/OR DELETIONS TO LEASEHOLD IMPROVEMENTS SINCE JANUARY 1, 2013. ITEMIZE IN DETAIL (ATTACH SCHEDULE IF NECESSARY).

	YEAR ACQUIRED	100% ORIGINAL COST

SCHEDULE H EXPENSED ITEMS CAPITALIZATION THRESHOLD \$ _____

2013
 REMARKS

SCHEDULE I POLLUTION ABATEMENT EQUIPMENT. Itemize in detail. (ATTACH SCHEDULE IF NECESSARY)

ACQUISITIONS-ITEMIZED IN DETAIL	100% COST INSTALLED	DISPOSALS-ITEMIZE IN DETAIL	YR ACQ	100% ORIGINAL COST

ALL SECTIONS OF THIS RETURN MUST BE COMPLETED PER INSTRUCTIONS OR IT WILL BE REJECTED. IF A SECTION DOES NOT APPLY, SO INDICATE. TO INSURE A CORRECT LISTING, A COPY OF YOUR LATEST BALANCE SHEET AND DEPRECIATION SCHEDULE OR FIXED ASSETS LEDGER SHOULD ACCOMPANY THIS RETURN. ALL SUCH INFORMATION WILL BE KEPT CONFIDENTIAL.

AFFIRMATION LISTING FORM MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON (SEE INSTRUCTIONS)

Under penalties by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and other information, is true and complete. (If this affirmation is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all the taxpayer's property subject to taxation in this county and his affirmation is based on all the information of which he has any knowledge.)

Listing **MUST** be signed by the taxpayer, a principal officer of the taxpayer, or a **FULL-TIME** employee of the taxpayer who has been officially empowered by the principal officer to list the property, or an authorized agent in accordance with 105-311(a)(2)(c).

SIGNATURE _____	DATE _____	PREPARER OTHER THAN TAX PAYER _____	DATE _____
TITLE _____	TELEPHONE # _____	ADDRESS _____	

Any individual who willfully makes and subscribes an abstract listing required by this Subchapter (of the Revenue Laws) which he does not believe to be true and correct as to every material matter, shall be guilty of a Class 2 misdemeanor, PUNISHABLE BY IMPRISONMENT UP TO 6 MONTHS (NCGS 105-310).

SCHEDULE A

The year acquired column: The row which begins "2013" is the row in which you report property acquired during the calendar year 2013. Other years follow the same format. Schedule A is divided into six (6) groups. Each is addressed below. If there are any additions/ and/or deletions please list them in Schedule D. If the deletion is a transferred or paid out lease, please note this and to whom the property was transferred.

COST - Note that the cost information you provide must include all costs associated with the acquisition as well as the costs associated with bringing that property into operation. These costs may include, but are not limited to invoice cost, trade-in allowances, freight, installation costs, sales tax, expensed costs, and construction period interest.

The cost figures reported should be historical cost, that is the original cost of an item when first purchased, even if it was first purchased by someone other than the current owner. For example, you, the current owner, may have purchased equipment in 2011 for \$100, but the individual you purchased the equipment from acquired the equipment in 2005 for \$1000. You, the current owner, should report the property as acquired in 2005 for \$1000.

Property should be reported at its actual historical installed cost IF at the retail level of trade. For example, a manufacturer of computers can make a certain model for \$1000 total cost. It is typically available to any retail customer for \$2000. If the manufacturer uses the model for business purposes, he should report the computer at it's cost at the retail level of trade, which is \$2000, not the \$1000 it actually cost the manufacturer. Manufacturing/Leasing companies must list property they lease at the retail trade level, even if their actual cost is at the manufacturer or wholesaler level of trade.

Machinery & Equipment

This is the group used for reporting the cost of all machinery and equipment. This includes all warehouse and packaging equipment, as well as manufacturing equipment, production lines, hi-tech or low-tech. List the total cost by year of acquisition, including fully depreciated assets that are still connected with the business.

For example, a manufacturer of textiles purchased a knitting machine in October 2006 for \$10,000. The sales tax was \$200, shipping charges were \$200, and installation costs were \$200. The total cost that the manufacturer should report is \$10,600, if there were no other costs incurred. The \$10,600 should be added in group (1) to the 2006 current year's cost column.

Office Furniture

This group is for reporting the costs of all furniture & fixtures and small office machines used in the business operation. This includes, but is not limited to, file cabinets, desks, chairs, adding machines, curtains, blinds, ceiling fans, window air conditioners, telephones, intercom systems, and burglar alarm systems.

Computer Equipment

This group is for reporting the costs of non-production computers & peripherals. This includes, but is not limited to, personal computers, midrange, or mainframes, as well as the monitors, printers, scanners, magnetic storage devices, cables, & other peripherals associated with those computers. This category also includes software that is capitalized and purchased from an unrelated business entity. This does not include high tech equipment such as proprietary computerized point of sale equipment or high tech medical equipment, or computer controlled equipment, or the high-tech computer components that control the equipment. This type of equipment would be included in Schedule A Machinery & Equipment.

Leasehold Improvements (SEE SCHEDULE G)

This group includes real estate improvements to leased property contracted for, installed, and paid for by the lessee which may remain with the real estate, thereby becoming an integral part of the leased fee real estate upon expiration or termination of the current lease, but which are the property of the current lessee who installed it. (Examples are lavatories installed by lessee in a barber shop, special lighting, or dropped ceiling.) If you have no leasehold improvements write "none". Contact this office if you question if leasehold improvements have already been appraised as real property.

Expensed Items (SEE SCHEDULE H)

This group is for reporting any assets which would typically be capitalized, but due to the business' capitalization threshold, they have been expensed. Section 179 expensed items should be included in Schedule A and H. Fill in the blank which asks for your business' "Capitalization Threshold." If you have no expensed items write "none".

Other

This column is to be used to list property which varies in life from typical property for your type of business, i.e., hotel/motel equipment has ten year life while linens have three year life. Video Rental Store fixtures have ten year life while video tapes have a two year life.

SCHEDULE B - CONSTRUCTION IN PROGRESS (CIP)

CIP is business personal property which is under construction on January 1. The accountant will typically not capitalize the assets under construction until all of the costs associated with the asset are known. In the interim period, the accountant will typically maintain the costs of the asset in a CIP account. The total of this account represents investment in tangible personal property, and is to be listed with the other capital assets of the business during the listing period. List in detail. If you have no CIP, write "none".

SCHEDULE C - SUPPLIES

Almost all businesses have supplies. These include normal business operating supplies. List the cost on hand as of January 1. Remember, the temporary absence of property on January 1 does not mean it should not be listed if that property is normally present. Supplies that are immediately consumed in the manufacturing process or that become a part of the property being sold, such as packaging materials, or raw materials, for a manufacturer, do not have to be listed. Even though inventory is exempt, supplies are not. Even if a business carries supplies in an inventory account, they remain taxable.

SCHEDULE D - ACQUISITIONS AND/OR DISPOSALS

All equipment acquired during 2013 must be itemized reporting 100% cost including all integrated costs identified in schedule A. Disposals made in 2013 must be reported by year of acquisition and 100% cost.

SCHEDULE E - BOATS, MOTORS, AIRCRAFT AND MOBILE HOMES

Boats, boat motors, aircraft, and mobile homes (or offices) owned by you on January 1, must be reported. **Boats** require complete identification and location of the marina or storage facility used by the owner. List complete motor information on a separate line. For **aircraft**, show the model year, manufacturer, model, your cost, date of purchase, serial and FAA numbers and hangar or tie down location. **Mobile Homes** require year of manufacture, make, model, size, cost, date of purchase, and specific street address where located on January 1.

SCHEDULE F - VEHICULAR EQUIPMENT - ATTACH ADDITIONAL SCHEDULES IF NECESSARY

Unregistered Motor Vehicles & Trailers with a multi-year tag. Motor Vehicles registered with the NC Department of Motor Vehicles as of January 1 do not have to be listed. Also list any motor vehicles which are not registered at all, or semi-trailers or trailers registered on a multi-year basis.

SCHEDULE I - POLLUTION ABATEMENT EQUIPMENT

List equipment not reported on Schedule A due to certification from Dept. of Natural Resources. A complete list of all exempted equipment is required. If needed a separate schedule may be attached. This list should include the date of acquisition, description of the item, and cost. In addition, all disposals made since January 1, 2013 should be itemized in detail in the appropriate columns. A copy of the application for exemption (AV12) must be included each year with the listing form. Additional copies of AV-12 may be obtained at www.co.burke.nc.us

SCHEDULE J - PROPERTY IN YOUR POSSESSION, BUT OWNED BY OTHERS

If on January 1, you have in your possession any business machines, machinery, furniture, vending equipment, game machines, postage meters, or any other equipment which is loaned, leased, or otherwise held and not owned by you, a complete description and ownership of the property should be reported in this section. This information is for office use only. Assessments will be made to the owner/lessor. If you have already filed the January 15th report required by §105-315, so indicate. If you have none, write "none" in this section. If property is held by a lessee under a "capital lease" where there is a conditional sales contract, or if title to the property will transfer at the end of the lease due to a nominal "purchase upon termination" fee, then the lessee is responsible for listing under the appropriate group.

AFFIRMATION

If the form is not signed by an authorized person, it will be rejected and could be subject to penalties. Listing **MUST** be signed by the taxpayer, a principal officer of the taxpayer, or a **FULL-TIME** employee of the taxpayer who has been officially empowered by the principal officer to list the property, or an authorized agent in accordance with 105-311(a)(2)(c).

Pursuant to G.S. 105-311 (b), listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service. Any other indication of the date mailed (such as your own postage meter) is not considered and the listing shall be deemed to be filed when received in the office of the tax assessor.

Any person who willfully attempts, or who willfully aids or abets any person to attempt, in any manner to evade or defeat the taxes imposed under this Subchapter (of the Revenue Laws), whether by removal or concealment of property or otherwise, shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days)