# STATE OF

## BUSINESS TANGIBLE PERSONAL PROPERTY ASSESSMENT RETURN

State Form 11405 (R34 / 11-13)
Prescribed by the Department of Local Government Finance

FORM 103 - LONG MARCH 1, 2014

For Assessor's Use Only

INSTRUCTIONS: Please type or print.

This form must be <u>filed with the Township Assessor</u>, if any, or the County Assessor of the county in <u>which the property is located</u> not later than May 15 unless an extension of up to thirty (30) days is granted in writing. Contact information for the Assessor is available at <a href="http://www.in.gov/dlgf/2440.htm">http://www.in.gov/dlgf/2440.htm</a>.

PRIVACY NOTICE: The records in this series are confidential according to I. C. 6-1.1-35-9.

• A Form 104 must be filed with the return

1. Federal Income Tax Year ends	Address where property is located (number and street, city, state, and ZIP code)  Nature of business  Name and address to which Assessment and Tax Notice is to be mailed (if different than above)  1. Federal Income Tax Year ends  1									
Address where properly is located (number and street, city, state, and ZIP code)  Nature of business  NAICS *- Code number  Township  Name and address to which Assessment and Tax Notice is to be mailed (if different than above)  County  Retail Merchants Certification Num  1. Federal Income Tax Year ends  Name filed under  2. Location of accounting records  3. Form of business  Office, describe:  4. Do you have other locations in Indiana?  5. Did you own, hold, possess or control any Special Tools on March 1?  9. Did you own, hold, possess or control any Special Tools on March 1?  1. Did you own, hold, possess or control any setumable containers on March 1?  1. Did you own, hold, possess or control any setumable containers on March 1?  1. Did you own, hold, possess or control any setumable containers on March 1?  1. Did you own, hold, possess or control any setumable containers on March 1?  1. Did you own, hold, possess or control any setumable containers on March 1?  1. Did you own, hold, possess or control any setumable containers on March 1?  1. Did you own, hold, possess or control any setumable containers on March 1?  1. Did you own, hold, possess or control any setumable containers on March 1?  2. Lot you own, hold, possess or control any setumable containers on March 1?  3. Did sales for this location during the prior fiscal or calendar year. S.  1. Taxabaya anaexis "yes" in question 5. the owner must file Form 103-0.  3. Total sales for this location during the prior fiscal or calendar year. S.  1. Taxabaya anaexis "yes" in question 5. the owner must file Form 103-0.  3. Did possesses or control any setumable containers on March 1?  2. Did you own, hold, possess or control any setumable containers on March 1?  3. Did sales for this location during the prior fiscal or calendar year. S.  3. Did sales for this location fiscal this setument is setument to the prior this setument is setument on the setum is setument in the setum is set	Nature of business  Nature of business  Name and address to which Assessment and Tax Notice is to be mailed (if different than above)  County  Tededral Income Tax Year ends  Name filed under  1. Federal Income Tax Year ends  Name filed under  2. Location of accounting records  3. Form of business  Other, describe:  4. Do you have other locations in Indiana?  5. Bid you own, hold, possess or control any Seased, rented or other depreciable personal property on March 1?  7. Did you own, hold, possess or control any Seased, rented or other depreciable personal property on March 1?  8. Total sales for this location during the prior fiscal or calendar year. \$  18 Taxayayar answers' year' to question 5. the owner must life from 103-0 and the possessor must file Form 103-0. And the possessor must file sease information may result in a double assessment. (See 50 IAC 4.2-8).  Duplicate Return Requirement: Every tapayar whose total combined assessed value of business personal property in a single taxing district that exceeds \$150,000 must file each return in displicate including the confidential return and schedules attached thereto. (Ce 6-1-3-7 (b).) In addition, if the return is not filed within thirty (30) days after such return is due, a present year long value with respect to the property which should within thirty (30) days after such return is due, a present year to prevent which should within thirty (30) days after such return is due, a present year to prevent which should within thirty (30) days after such return is due, a present or property which should within thirty (30) days after such return is due, a present year to property which should within thirty (30) days after such return is due, a present or property and the confidence and circled to previde that intermity of the prevent with thirty double in the confidence of the prevent is less than the total assessed under (16-61-13-7) (b). If the total assessed value that a person reports on a personal property return is less than the total assessed value that t	Name of taxpayer		Federal Identification Number **						
Nature of business  Name and address to which Assessment and Tax Notice is to be mailed (if different than above)  1. Federal Income Tax Year ends 2. Location of accounting records 3. Form of business 3. Form of business 4. Do you have other locations in Indiana? 4. Do you have other locations in Indiana? 5. Did you own, hold, possess or control any leased, rented or other depreciable personal property on March 1? 6. Did you own, hold, possess or control any special Tools on March 1? 7. Did you own, hold, possess or control any Special Tools on March 1? 8. Total sales for this location during the prior fiscal or calendar year. \$ 1f taxpayer answers 'yes' to question 5, the owner must file Form 103-0 and the possessor must file Form 103-N. Failure to properly disclose lease information mar result in a double assessment. (See 50 IAC 4.2-8 5	Nature of business  Name and address to which Assessment and Tax Notice is to be mailed (if different than above)  County  Retail Merchants Certification Number  1. Federal Income Tax Year ends  Name filed under  2. Location of accounting records  3. Form of business   Partnership or Joint Venture   Sole Proprietorship   Corporation   Estate or Trust    Other, describe:  1. Do you have other locations in Indiana?  1. Do you have other locations or orintrial and yeased, rented or other depreciable personal property on March 1?   Yes   No (See 50 IAC 4.2-8)  1. Did you own, hold, possess or control any Special Tools on March 1?  1. Did you own, hold, possess or control any Special Tools on March 1?  2. Location of the season or control any trembale containants on March 1?  3. Total sales for this location during the prior fiscal or calendar year. \$  1. Total sales for this location during the prior fiscal or calendar year. \$  1. Total sales for this location during the prior fiscal or calendar year. \$  1. Total sales for this location during the prior fiscal or calendar year. \$  1. Total sales for this location of the season or cale the season or cale the season or cale the season or cale the season of the season or cale the season of the season or cale the season or cale the season or cale the season or cale the season of the season or cale the season of the season of the season or cale the season or cale the season or cale the	Name under which business is conducted	DLGF Taxing district number							
Name and address to which Assessment and Tax Notice is to be mailed (if different than above)    County	Name and address to which Assessment and Tax Notice is to be mailed (*If different than above*)  1. Federal Income Tax Year ends	Address where property is located (number and street, city, state,	DLGF Taxing district name							
Retail Merchants Certification Numi   1. Federal Income Tax Year ends	Retail Merchants Certification Number	Nature of business		NAICS	S* - Code number	Township				
Retail Merchants Certification Numi   1. Federal Income Tax Year ends	Retail Merchants Certification Number	Name and address to which Assessment and Tax Notice is to be	mailed (If different than at	nove)		County				
1. Federal Income Tax Year ends	1. Federal Income Tax Year ends	Traine and address to which respectively and has respect to to so	manea (n'amorent trian at	,000		Joseph				
2. Location of accounting records    Form of business   Partnership or Joint Venture   Sole Proprietorship   Corporation   Estate or Trust	2. Location of accounting records 3. Form of business   Partnership or Joint Venture   Sole Proprietorship   Corporation   Estate or Trust					Retail Merchants Certification Number				
2. Location of accounting records    Form of business   Partnership or Joint Venture   Sole Proprietorship   Corporation   Estate or Trust	2. Location of accounting records 3. Form of business   Partnership or Joint Venture   Sole Proprietorship   Corporation   Estate or Trust	Federal Income Tax Year ends	Name fi	led under						
Other, describe:	4. Do you have other locations in Indiana?   Yes   No									
4. Do you have other locations in Indiana?    Yes	4. Do you have other locations in Indiana?  5. Did you own, hold, possess or control any leased, rented or other depreciable personal property on March 1?	3. Form of business Partnership or Joint Ventur	re 🗌 Sole Pro	prietorship	☐ Corporation	☐ Estate or Trust				
5. Did you own, hold, possess or control any leased, rented or other depreciable personal property on March 1?	5. Did you own, hold, possess or control any leased, rented or other depreciable personal property on March 1?	The state of the s	Yes	No						
6. Did you own, hold, possess or control any Special Tools on March 1? 7. Did you own, hold, possess or control any returnable containers on March 1? 8. Total sales for this location during the prior fiscal or calendar year. \$ 8. Total sales for this location during the prior fiscal or calendar year. \$ 8. Total sales for this location during the prior fiscal or calendar year. \$ 8. It taxpayer answers "yes" to question 5, the owner must file Form 103-O and the possessor must file Form 103-N. Failure to properly disclose lease information may result in a double assessment. (See 50 IAC 4.2-2 and 50 IAC 4.2-8).  Duplicate Return Requirement. Every taxpayer whose total combined assessed value of business personal property in a single taxing district that exceeds \$150,00 must file each return in duplicate including the confidential returns and schedules attached thereto. (IC 6-1.1-3-7 (c))  Failure to file a return on or before the due date as required by law will result in the imposition of a twenty-five dollar (\$25) penalty. In addition, if the return is not file within thirty (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally determined to be due with respect to the property which should have been reported will be imposed. A personal property return is not due until the expiration of any extension period granted by the Township Assessor or COMP Assessor or under IC 6-1.1-3-7 (b). If the total assessed value that the person in required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that out have been reported on the return, then the Count Auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation In completing a personal property return for a year, a taxpayer must make a complete disclosure of all information relating to the value, nature, or location of personal property owned, held, possessed or controlled on the assessment date, (IC 6-1.1-3	6. Did you own, hold, possess or control any Special Tools on March 1? 7. Did you own, hold, possess or control any returnable containers on March 1? 8. Total sales for this location during the prior fiscal or calendar year. \$  If taxpayer answers "yes" to question 5, the owner must file Form 103-0 and the possessor must file Form 103-N. Failure to properly disclose lease information may result in a double assessment. (See 50 IAC 4.2-2 and 50 IAC 4.2-2 for 4.2-2 for 100 IAC 4	5. Did you own, hold, possess or control any leased,			property on March 1?	Yes No (See 50 IAC 4.2-8)				
8. Total sales for this location during the prior fiscal or calendar year. \$  If taxpayer answers "yea" to question 5, the owner must file Form 103-O and the possessor must file Form 103-N. Failure to properly disclose lease information may result in a double assessment. (See 50 /AC 4.2-2 and 50 /AC 4.2-8).  Duplicate Return Requirement. Every taxpayer whose total combined assessed value of business personal property in a single taxing district that exceeds \$150,000 must file each return in duplicate including the confidential returns and schedules attached thereto. (IC 6-1.1-3-7 (c))  Failure to file a return on or before the due date as required by law will result in the imposition of a twenty-five dollar (\$25) penalty. In addition, if the return is not file within thirty (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally in the scale of the due to the property which should have been reported will be imposed. A penalt property either is not fue until the expiration of any extension period granted by the Township Assessor of Count have been reported will be imposed. A penalt property either is not fue until the expiration of any extension period granted by the Township Assessor of Count have been reported will be imposed. A penalt property either is not fue until the expiration of any extension period granted by the Township Assessor of Count have been reported on the return is an exposure in period granted by the Township Assessor of Count Auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation. In completing a personal property return for a year, a taxpayer must make a complete disclosure of all information relating to the value, nature, or location of persona property owned, held, possessed or controlled on the assessment date. (IC 6-1.1-3-9 (a)) This information relating to the value,	8. Total sales for this location during the prior fiscal or calendar year. \$  If taxpayer answers "yes" to question 5, the owner must file Form 103-O and the possessor must file Form 103-N. Failure to properly disclose lease information may result in a double assessment. (See 50 IAC 4.2-8 and 50 IAC 4.2-8).  Duplicate Return Requirement. Every taxpayer whose total combined assessed value of business personal property in a single taxing district that exceeds \$150,000 must file each return in duplicate including the confidential returns and schedules attached thereto. (IC 6-1.1-3-7 (c))  Failure to file a return on or before the due date as required by law will result in the imposition of a twenty-five dollar (\$25) penalty. In addition, if the return is not filed within hirty (30) days after such return is due, a penalty qual to twenty percent (20%) of the taxes finally denimented to be due with respect to the proporty which should have been reported will be imposed. A personal property return is not dieu until the expiration of any extension period granted by the Township Assessor or County Assessor under IC 6-1.1-3-7 (b). If the total assessed value that the person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the County Auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation.  In completing a personal property return for a year, a taxpayer must make a complete disclosure of all information relating to the value, nature, or location of personal property owned, held, possessed or controlled on the assessment date. (IC 6-1.1-3-9 (a)). This information would include, but not be limited to, completion of the heading and related information, answers to all questions on the face of the return, and entries on all of the appropriate lines of Schedule A. If such information is not provided, the taxpayer will be contacted and di									
8. Total sales for this location during the prior fiscal or calendar year. \$  If taxpayer answers "yea" to question 5, the owner must file Form 103-O and the possessor must file Form 103-N. Failure to properly disclose lease information may result in a double assessment. (See 50 /AC 4.2-2 and 50 /AC 4.2-8).  Duplicate Return Requirement. Every taxpayer whose total combined assessed value of business personal property in a single taxing district that exceeds \$150,000 must file each return in duplicate including the confidential returns and schedules attached thereto. (IC 6-1.1-3-7 (c))  Failure to file a return on or before the due date as required by law will result in the imposition of a twenty-five dollar (\$25) penalty. In addition, if the return is not file within thirty (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally in the scale of the due to the property which should have been reported will be imposed. A penalt property either is not fue until the expiration of any extension period granted by the Township Assessor of Count have been reported will be imposed. A penalt property either is not fue until the expiration of any extension period granted by the Township Assessor of Count have been reported will be imposed. A penalt property either is not fue until the expiration of any extension period granted by the Township Assessor of Count have been reported on the return is an exposure in period granted by the Township Assessor of Count Auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation. In completing a personal property return for a year, a taxpayer must make a complete disclosure of all information relating to the value, nature, or location of persona property owned, held, possessed or controlled on the assessment date. (IC 6-1.1-3-9 (a)) This information relating to the value,	8. Total sales for this location during the prior fiscal or calendar year. \$  If taxpayer answers "yes" to question 5, the owner must file Form 103-O and the possessor must file Form 103-N. Failure to properly disclose lease information may result in a double assessment. (See 50 IAC 4.2-8 and 50 IAC 4.2-8).  Duplicate Return Requirement. Every taxpayer whose total combined assessed value of business personal property in a single taxing district that exceeds \$150,000 must file each return in duplicate including the confidential returns and schedules attached thereto. (IC 6-1.1-3-7 (c))  Failure to file a return on or before the due date as required by law will result in the imposition of a twenty-five dollar (\$25) penalty. In addition, if the return is not filed within hirty (30) days after such return is due, a penalty qual to twenty percent (20%) of the taxes finally denimented to be due with respect to the proporty which should have been reported will be imposed. A personal property return is not dieu until the expiration of any extension period granted by the Township Assessor or County Assessor under IC 6-1.1-3-7 (b). If the total assessed value that the person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the County Auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation.  In completing a personal property return for a year, a taxpayer must make a complete disclosure of all information relating to the value, nature, or location of personal property owned, held, possessed or controlled on the assessment date. (IC 6-1.1-3-9 (a)). This information would include, but not be limited to, completion of the heading and related information, answers to all questions on the face of the return, and entries on all of the appropriate lines of Schedule A. If such information is not provided, the taxpayer will be contacted and di	7. Did you own, hold, possess or control any returnate	ole containers on Marcl	n 1?	☐ Yes ☐ No	(See 50 IAC 4.2-6-4)				
result in a double assessment. (See 50 IAC 4.2-2 and 50 IAC 4.2-2 and 50 IAC 4.2-2 and 50 IAC 4.2-2 and 50 IAC 4.2-8).  Duplicate Return Requirement. Every taxpayer whose total combined assessed value of business personal property in a single taxing district that exceeds \$150,000 must file each return in duplicate including the confidential returns and schedules attached thereto. (IC 6-1.1-3-7 (c))  Failure to file a return on or before the due date as required by law will result in the imposition of a twenty-five dollar (\$25) penalty. In addition, if the return is not files within thirty (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally determined to be due with respect to the property which should have been reproted or will be imposed. A personal property return in not due until the expiration of any extension period granted by the Township Assessor or Count Assessor under IC 6-1.1-3-7 (b). If the total assessed value that a person reports on a personal property return is less than the total assessed value that the person i required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the due that should have been reported on the return, then the Count Auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation experts and a pensonal property return for a year, a taxpayer must make a complete disclosure of all information relating to the value, nature, or location of personal property owned, held, possessed or controlled on the assessment date. (IC 6-1.7-3-2) (a)). This firmation void include, but not be limited to, completion of the heading and related information, answers to all questions on the face of the return, and entries on all of the appropriate lines of Schedule A. If such information is no provided, the taxpayer will be contacted and directed to provide that information, a penalty of \$25 shall be imposed. (IC 6-1.1-37-7(d))  *NAICS - North Am	result in a double assessment. (See 50 IAC 4.2-2 and 50 IAC 4.2-2 l).  Duplicate Return Requirement. Every taxpayer whose total combined assessed value of business personal property in a single taxing district that exceeds \$150,000 must file each return in duplicate including the confidential returns and schedules attached thereto. (IC 6-1.1-3-7 (c))  Failure to file a return on or before the due date as required by law will result in the imposition of a twenty-five dollar (\$25) penalty. In addition, if the return is not filed within thirty (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally determined to be due with respect to the property which should have been reported will be imposed. A personal property return is not due until the expiration of adorganted by the Township Assessor or County Assessor under IC 6-1.1-3-7 (b). If the total assessed value that a person reports on a personal property return is less than the total assessed value that the person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the County Auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation.  In completing a personal property return for a year, a taxpayer must make a complete disclosure of all information relating to the value, nature, or location of personal property owned, held, possessed or controlled on the assessment date (IC 6-11-3-9 (a)). This information relating to the value, nature, or location of personal property owned, held, possessed or controlled on the assessment date (IC 6-11-3-9 (a)). This information relating to the value, nature, or location of personal property owned, held, possessed or controlled on the assessment date (IC 6-11-3-9 (a)). This information relating to the value, nature, or location of personal property owned in the property owned in the property owned in the p					,				
Duplicate Return Requirement. Every taxpayer whose total combined assessed value of business personal property in a single taxing district that exceeds \$150,000 must file each return in duplicate including the confidential returns and schedules attached thereto. (IC 6-1.1-3-7 (c))  Failure to file a return on or before the due date as required by law will result in the imposition of a twenty-five dollar (\$25) penalty. In addition, if the return is not file within thirty (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally determined to be due with respect to the property which should have been reported will be imposed. A personal property return is not due until the expiration of any extension period granted by the Township Assessor or Count Assessor under IC 6-1.1-3-7 (b). If the total assessed value that a person reports on a personal property return is less than the total assessed value that the person it required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the County Auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation in completing a personal property return for a year, a taxpayer must make a complete disclosure of all information relating to the value, nature, or location of personal property owned, held, possessed or controlled on the assessment date. (IC 6-1.1-3-9 (a)). This information would include, but not be limited to, completion of the heading and related information, answers to all questions on the face of the return, and entries on all of the appropriate lines of Schedule A. If such information is not provided, the taxpayer will be contacted and directed to provide that information, appropriate lines of Schedule A. If such information is not provided, the taxpayer will be contacted and directed to provide that information will be imposed. (IC 6-1.1-3-7-7(d)  *NAICS -	Duplicate Return Requirement. Every taxpayer whose total combined assessed value of business personal property in a single taxing district that exceeds \$150,000 must file each return in duplicate including the confidential returns and schedules attached thereto. (IC 6-1.1-3-7 (c))  Failure to file a return on or before the due date as required by law will result in the imposition of a twenty-five dollar (\$25) penalty. In addition, if the return is not filed within thirty (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally determined to be due with respect to the property which should have been reported will be imposed. A personal property return is not filed within thirty (30) days after such returns the due until the expiration of any extension period granted by the Township Assessor or County Auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation. In completing a personal property return for a year, a taxpayer must make a complete disclosure of all information relating to the value, nature, or location of personal property owned, held, possessed or controlled on the assessment date. (IC 6-1.7-3-9 (a)). This information would include, but not be limited to, completion of the heading and related information, answers to all questions on the face of the return, and entries on all of the appropriate lines of Schedule A. If such information is not provided, the taxpayer will be conflacted and directed to provide that information, a penalty of \$25 shall be imposed. (IC 6-1.7-3-7(d))  *NAICS - North American Industry Classification System - A complete list of codes may be found at <a (see="" 4.2-2="" 5,="" 50="" a="" and="" assessment.="" double="" fill="" href="https://www.naicspayers.naicsp&lt;/td&gt;&lt;td&gt;If taxpayer answers " ia<="" iac="" in="" must="" owner="" question="" result="" td="" the="" to="" yes"=""><td>e Form 103-O and the p C 4.2-8).</td><td>ossessor must f</td><td>ile Form 103-N. Failure to pr</td><td>operly disclose lease information may</td></a>	e Form 103-O and the p C 4.2-8).	ossessor must f	ile Form 103-N. Failure to pr	operly disclose lease information may					
Failure to file a return on or before the due date as required by law will result in the imposition of a twenty-five dollar (\$25) penalty. In addition, if the return is not filed within thirty (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally determined to be due with respect to the property which should have been reported will be imposed. A personal property return is not due until the expiration of any extension period granted by the Township Assessor or Count Assessor under IC 6-1.1-3-7 (b). If the total assessed value that a person reports on a personal property return is less than the total assessed value that the person is required by law to report and if the amount of the undervaluation exceeds five percent (3%) of the value that should have been reported on the return, then the Count Auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation in completing a personal property return for a year, a taxpayer must make a complete disclosure of all information and the assessment date. (IC 6-1.1-3-9 (a)). This information would include, but not be limited to, completion of the heading and related information, any experiments of Schedule A. If such information is no provided, the taxpayer will be contacted and directed to provide that information. In addition, a penalty of \$25 shall be imposed. (IC 6-1.7-3-7-(d) * NAICS - North American Industry Classification System - A complete list of codes may be found at www.census.gov. The Indiana Code (IC) and Indiana Administrative Code (IAC) may be found on-line at the DLGF website - www.in.gov/digf. For further questions, contact the County Assessor (available on the DLGF website). NOTE: The NAICS Code Number appears on your federal income tax return. ** An individual using his Social Security Number as the Federal Identification Number is only required to provide the last four digits of that number. IC 4-1-10-3.  **SUMMARY* (Round all numbers	Failure to file a return on or before the due date as required by law will result in the imposition of a twenty-five dollar (\$25) penalty. In addition, if the return is not filed within thirty (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally determined to be due with respect to the property which should have been reported will be imposed. A personal property return is not due until the expiration of any extension period granted by the Township Assessor or County Assessor under IC 6-1.1-3-7 (b). If the total assessed value that a person reports on a personal property return is less than the total assessed value that the person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the County Auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation.  In completing a personal property return for a year, a taxpayer must make a complete disclosure of all information relating to the value, nature, or location of personal property owned, held, possessed or controlled on the assessment date. (IC 6-1.1-3-9 (a)). This information would include, but not be limited to, completion of the heading and related information, answers to all questions on the face of the return, and entries and laft the appropriate lines of Schedule A. If such information is not provided, the taxpayer will be contacted and directed to provide that information. In addition, a penalty of \$25 shall be imposed. (IC 6-1.1-3-7 (d))  *NAICS - North American Industry Classification System - A complete list of codes may be found at www.census.gov. The Indiana Code (IC) and Indiana Administrative Code (IAC) may be found on-line at the DLGF website - www.in.gov/digf. For further questions, contact the County Assessor (available on the DLGF website).  **NOTE: The NAICS Code Number appears on your federal income tax return.**  **An	Duplicate Return Requirement. Every taxpayer whose tota	I combined assessed va			taxing district that exceeds \$150,000				
property owned, held, possessed or controlled on the assessment date. (/C 6-1.1-3-9 (a)). This information would include, but not be limited to, completion of the heading and related information, answers to all questions on the face of the return, and entries on all of the appropriate lines of Schedule A. If such information is no provided, the taxpayer will be contacted and directed to provide that information. In addition, a penalty of \$25 shall be imposed. (/C 6-1.1-37-7(d))  *NAICS - North American Industry Classification System - A complete list of codes may be found at <a href="https://www.in.gov/dlgf">www.in.gov/dlgf</a> . For further questions, contact the County Assessor (available on the DLGF website).  *NOTE: The NAICS Code Number appears on your federal income tax return.  **An individual using his Social Security Number as the Federal Identification Number is only required to provide the last four digits of that number. IC 4-1-10-3.  **SUMMARY (Round all numbers to nearest ten dollars)*  SEMMARY (Round all numbers to nearest ten dollars)*  Sebedule A - Personal Property  + \$ \$ \$  CHANGE BY ASSESSOR  CHANGE BY THE COUNTY BOARD  Schedule A - Personal Property  + \$ \$  Final Assessed Valuation  = \$ \$ \$ \$ \$  Under penalties of perjury, I hereby certify that this return (including accompanying schedules, deduction claims and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property subject to taxation, owned, held, possessed or controlled by the named taxpayer, in the stated taxing district, on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.  Signature of authorized person (please type or print)  Page 1. **C + 1.1 = 1.2 **C + 1.1	property owned, held, possessed or controlled on the assessment date. (IC 6-1.1-3-9 (a)). This information would include, but not be limited to, completion of the heading and related information, answers to all questions on the face of the return, and entries on all of the appropriate lines of Schedule A. If Such information is not provided, the taxpayer will be contacted and directed to provide that information. In addition, a penalty of \$25 shall be imposed. (IC 6-1.1-37-7(d))  *NAICS - North American Industry Classification System - A complete list of codes may be found at <a href="https://www.icnsus.gov">www.icnsus.gov</a> . The Indiana Code (IC) and Indiana Administrative Code (IAC) may be found on-line at the DLGF website - <a href="https://www.icnsus.gov">www.icnsus.gov</a> . The Indiana Code (IC) and Indiana Administrative Code (IAC) may be found on-line at the DLGF website - <a href="https://www.icnsus.gov">www.icnsus.gov</a> . The Indiana Code (IC) and Indiana Administrative Code (IAC) may be found on-line at the DLGF website - <a href="https://www.icnsus.gov">www.icnsus.gov</a> . The Indiana Code (IC) and Indiana Administrative Code (IAC) may be found on-line at the DLGF website - <a href="https://www.icnsus.gov">www.icnsus.gov</a> . The Indiana Code (IC) and Indiana Administrative Code (IAC) may be found on-line at the DLGF website - <a href="https://www.icnsus.gov">www.icnsus.gov</a> . The Indiana Code (IC) and Indiana Administrative Code (IAC) may be found on-line at the DLGF website - <a href="https://www.icnsus.gov">www.icnsus.gov</a> . The Indiana Code (IC) and Indiana Administrative Code (IAC) may be found on-line at the DLGF website - <a href="https://www.icnsus.gov">www.icnsus.gov</a> . The Indiana Code (IC) and Indiana Administrative Code (IAC) may be found on-line at the DLGF website - <a href="https://www.icnsus.gov">www.icnsus.gov</a> . The Indiana Code (IC) and Indiana Administrative Co	Failure to file a return on or before the due date as required within thirty (30) days after such return is due, a penalty equal have been reported will be imposed. A personal property Assessor under IC 6-1.1-3-7 (b). If the total assessed valuar required by law to report and if the amount of the undervaluation.	Failure to file a return on or before the due date as required by law will result in the imposition of a twenty-five dollar (\$25) penalty. In addition, if the return is not filed within thirty (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally determined to be due with respect to the property which should have been reported will be imposed. A personal property return is not due until the expiration of any extension period granted by the Township Assessor or County Assessor under IC 6-1.1-3-7 (b). If the total assessed value that a person reports on a personal property return is less than the total assessed value that the person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the County							
Code (IAC) may be found on-line at the DLGF website - www.in.gov/dlgf. For further questions, contact the County Assessor (available on the DLGF website).  NOTE: The NAICS Code Number appears on your federal income tax return.  ** An individual using his Social Security Number as the Federal Identification Number is only required to provide the last four digits of that number. IC 4-1-10-3.  SUMMARY (Round all numbers to nearest ten dollars)  Schedule A - Personal Property	Code (IAC) may be found on-line at the DLGF website - <a href="www.in.gov/dlgf">www.in.gov/dlgf</a> . For further questions, contact the County Assessor (available on the DLGF website).  NOTE: The NAICS Code Number appears on your federal lincome tax return.  ** An individual using his Social Security Number as the Federal Identification Number is only required to provide the last four digits of that number. IC 4-1-10-3.  SUMMARY (Round all numbers to nearest ten dollars)  Schedule A - Personal Property  + \$ \$ \$ CHANGE BY ASSESSOR  CHANGE BY THE COUNTY BOARD  Schedule A - Personal Property  + \$ \$ \$ \$  Deduction per Form 103 ERA or Form 103-CTP  - \$ \$ \$ \$  SIGNATURE AND VERIFICATION  Under penalties of perjury, I hereby certify that this return (including accompanying schedules, deduction claims and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property subject to taxation, owned, held, possessed or controlled by the named taxpayer, in the stated taxing district, on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.  Signature of authorized person (please type or print)  E-mail contact	property owned, held, possessed or controlled on the ass heading and related information, answers to all questions of	property owned, held, possessed or controlled on the assessment date. (IC 6-1.1-3-9 (a)). This information would include, but not be limited to, completion of the heading and related information, answers to all questions on the face of the return, and entries on all of the appropriate lines of Schedule A. If such information is not							
** An individual using his Social Security Number as the Federal Identification Number is only required to provide the last four digits of that number. IC 4-1-10-3.  **SUMMARY (Round all numbers to nearest ten dollars)   REPORTED BY TAXPAYER   CHANGE BY ASSESSOR   CHANGE BY THE COUNTY BOARD    Schedule A - Personal Property	** An individual using his Social Security Number as the Federal Identification Number is only required to provide the last four digits of that number. IC 4-1-10-3.    SUMMARY (Round all numbers to nearest ten dollars)   REPORTED BY TAXPAYER   CHANGE BY ASSESSOR   CHANGE BY THE COUNTY BOARD	* NAICS - North American Industry Classification System - A Code (IAC) may be found on-line at the DLGF website - <u>w</u>	complete list of codes m ww.in.gov/dlgf. For furth	ay be found at <u>w</u> ner questions, co	<u>rww.census.gov</u> . The Indiana ( ontact the County Assessor <i>(</i> a	Code (IC) and Indiana Administrative available on the DLGF website).				
Schedule A - Personal Property + \$ \$ \$ \$  Deduction per Form 103 ERA or Form 103-CTP - \$ \$ \$ \$  Final Assessed Valuation = \$ \$ \$ \$  SIGNATURE AND VERIFICATION  Under penalties of perjury, I hereby certify that this return (including accompanying schedules, deduction claims and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property subject to taxation, owned, held, possessed or controlled by the named taxpayer, in the stated taxing district, on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.  Signature of authorized person  Telephone number ( )  Name and title of authorized person (please type or print)  E-mail contact	Schedule A - Personal Property + \$ \$ \$ \$ \$  Deduction per Form 103 ERA or Form 103-CTP - \$ \$ \$ \$  Final Assessed Valuation = \$ \$ \$ \$ \$  SIGNATURE AND VERIFICATION  Under penalties of perjury, I hereby certify that this return (including accompanying schedules, deduction claims and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property subject to taxation, owned, held, possessed or controlled by the named taxpayer, in the stated taxing district, on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.  Signature of authorized person  Telephone number  ( )  Date (month, day, year)  E-mail contact	NOTE: The NAICS Code Number appears on your federal inc ** An individual using his Social Security Number as the Fede	come tax return. ral Identification Number i	s only required to	provide the last four digits of the	nat number. IC 4-1-10-3.				
Deduction per Form 103 ERA or Form 103-CTP - \$ \$ \$ \$  Final Assessed Valuation = \$ \$ \$ \$  SIGNATURE AND VERIFICATION  Under penalties of perjury, I hereby certify that this return (including accompanying schedules, deduction claims and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property subject to taxation, owned, held, possessed or controlled by the named taxpayer, in the stated taxing district, on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.  Signature of authorized person   Telephone number   Date (month, day, year)    Name and title of authorized person (please type or print)   E-mail contact	Deduction per Form 103 ERA or Form 103-CTP - \$ \$ \$ \$  Final Assessed Valuation = \$ \$ \$ \$ \$  SIGNATURE AND VERIFICATION  Under penalties of perjury, I hereby certify that this return (including accompanying schedules, deduction claims and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property subject to taxation, owned, held, possessed or controlled by the named taxpayer, in the stated taxing district, on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.  Signature of authorized person  Telephone number ( )  Name and title of authorized person (please type or print)  E-mail contact	,		YER CH	IANGE BY ASSESSOR					
Final Assessed Valuation = \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Final Assessed Valuation = \$ SIGNATURE AND VERIFICATION  Under penalties of perjury, I hereby certify that this return (including accompanying schedules, deduction claims and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property subject to taxation, owned, held, possessed or controlled by the named taxpayer, in the stated taxing district, on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.  Signature of authorized person  Telephone number ( )  Name and title of authorized person (please type or print)  E-mail contact	Schedule A - Personal Property +	\$	\$		\$				
SIGNATURE AND VERIFICATION  Under penalties of perjury, I hereby certify that this return (including accompanying schedules, deduction claims and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property subject to taxation, owned, held, possessed or controlled by the named taxpayer, in the stated taxing district, on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.  Signature of authorized person  Telephone number  ( )  Name and title of authorized person (please type or print)  E-mail contact	SIGNATURE AND VERIFICATION  Under penalties of perjury, I hereby certify that this return (including accompanying schedules, deduction claims and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property subject to taxation, owned, held, possessed or controlled by the named taxpayer, in the stated taxing district, on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.  Signature of authorized person  Telephone number  ( )  Name and title of authorized person (please type or print)  E-mail contact	Deduction per Form 103 ERA or Form 103-CTP	\$	\$		\$				
Under penalties of perjury, I hereby certify that this return (including accompanying schedules, deduction claims and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property subject to taxation, owned, held, possessed or controlled by the named taxpayer, in the stated taxing district, on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.  Signature of authorized person  Telephone number  ( )  Name and title of authorized person (please type or print)  E-mail contact	Under penalties of perjury, I hereby certify that this return (including accompanying schedules, deduction claims and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property subject to taxation, owned, held, possessed or controlled by the named taxpayer, in the stated taxing district, on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.  Signature of authorized person  Telephone number  ( )  Name and title of authorized person (please type or print)  E-mail contact	Final Assessed Valuation =	\$	\$		\$				
Signature of authorized person  Telephone number ( )  Name and title of authorized person (please type or print)  E-mail contact	Signature of authorized person  Telephone number ( )  Name and title of authorized person (please type or print)  E-mail contact	Under penalties of perjury, I hereby certify that this return (including accompanying schedules, deduction claims and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property subject to taxation, owned, held, possessed or controlled by the named taxpayer, in the stated taxing district, on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as								
		Signature of authorized person		Telephone numb	per	Date (month, day, year)				
Signature of person preparing return, if different than authorized person  Name and contact information of preparer (please type or print)	Signature of person preparing return, if different than authorized person  Name and contact information of preparer (please type or print)	Name and title of authorized person (please type or print)		E-mail contact						
		Signature of person preparing return, if different than authorized person	Name and conta	act information of preparer (plea	ise type or print)					

		GIBLE PERSONAL PRO CONFIDENTIAL	OPERTY	SCHEDULE A MARCH 1, 2014		
Line	Report all personal prop	Federal Identification Number				
1	Total cost of tangible de	Total cost of tangible depreciable personal property. (50 IAC 4.2-4-2)				
2	Adjustment to federal ta					
3	Total cost and base yea	\$				
	Deduct Exempt Pr	operty (See 50 IAC 4.2-11	1)	cost		
4	Stationary industrial air	purification systems. (Atta	ch Form 103-P)	\$		
5	Industrial waste control	facilities. (Attach Form 10	3-P)			
6	Enterprise information to	echnology equipment. (Att	tach Form 103-IT)			
7	Vehicles / airplanes sub		umber of Units	\$		
	Total cost of exem	pt property (Deduct fron	Line 3 and enter on L	ine 8)		
8	Subtotal				\$	
	Additions: See 50	IAC 4.2-1-1.1 and 50 IAC	4.2-4-3 (b) and 4			
9	Cost of all depreciable p	\$				
10	Cost of installation and	·				
11	Cost of interest incurred (50 IAC 4.2-4-3(j))					
12	Total cost and base year (add Lines 8, 9, 10 and	ar value of assessable dep	reciable personal proper th Line 56 Column A)	rty.	\$	
	OOLING SUMMARY sedule A-1 or Form 103-P5)	TOTAL COST COLUMN A	ADJUSTMENTS COLUMN B	ADJUSTED COST COLUMN C	TRUE TAX VALUE COLUMN D	
56	Total All Pools	\$	\$	\$	\$	
57	30% of Adjusted Cost (Line 56, Column C) (enter zero (0) if filing 103-P5 and entity is a qualified steel mill or oil refinery per IC 6-1.1-3-23).			\$		
58	Greater of Lines 56D or	\$				
	Adjustments to Tr	ue Tax Value				
59	Equipment not placed in spare parts (50 IAC 4.2	n service and/or critical -6-1 & 6) per Form 106.	Cost \$	X 10%	\$	
60	Tools, dies, jigs, fixtures, etc., per Form 103-T. (50 IAC 4.2-6-2)  Cost \$				\$	
61	Permanently retired equipment containers (50 IAC 4.2-	\$				
62	Commercial aircraft and Form 103-I. (50 IAC 4.2	\$				
63	Total additions to True	\$				
64	Total True Tax Value be	\$				
65	Abnormal Obsolescenc	\$				
66	Total True Tax Value of	\$				
	Total True Tax Value Of	\$				

\* \* The total cost of special tools, dies, jigs, fixtures, etc., permanently retired equipment; commercial aircraft, and commercial bus line fleet, not subject to excise tax is to be deducted in full in Column B below. The true tax value of such property is to be computed on the proper Form(s) (103-T, 106 AND 103-I, respectively) and recorded on Line(s) 60, 61 and 62.

		ROUND ALL FIGU	RES BELOW TO THE N	IEAREST DOLLAR.				
	YEAR OF ACQUISITION COLUMN A COLUMN B COLUMN C COLUMN D							
	POOL NUMBER 1: (1 TO 4 YEAR LIFE)	TOTAL COST OR BASE YEAR VALUE	ADJUSTMENTS ** (See Note Above)	ADJUSTED COST	T.T.V.%	TRUE TAX VALUE		
13	From To 3-1-14*				65			
14	3-2-13 To 3-1-14				65			
15	3-2-12 To 3-1-13				50			
16	3-2-11 To 3-1-12				35			
17	Prior To 3-2-11	\$	\$	\$	20	\$		
18	TOTAL POOL NUMBER 1	-		-				
		POOL N	UMBER 2: (5 TO 8 YEA	R LIFE)		•		
19	From To 3-1-14 *				40			
20	3-2-13 To 3-1-14				40			
21	3-2-12 To 3-1-13				56			
22	3-2-11 To 3-1-12				42			
23	3-2-10 To 3-1-11				32			
24	3-2-09 To 3-1-10				24			
25	3-2-08 To 3-1-09				18			
26	Prior To 3-2-08	\$	\$	\$	15	\$		
27	TOTAL POOL NUMBER 2							
		POOL N	JMBER 3: (9 TO 12 YE	AR LIFE)				
28	From To 3-1-14 *				40			
29	3-2-13 To 3-1-14				40			
30	3-2-12 To 3-1-13				60			
31	3-2-11 To 3-1-12				55			
32	3-2-10 To 3-1-11				45			
33	3-2-09 To 3-1-10				37			
34	3-2-08 To 3-1-09				30			
35	3-2-07 To 3-1-08				25			
36	3-2-06 To 3-1-07				20			
37	3-2-05 To 3-1-06				16			
38	3-2-04 To 3-1-05				12			
39	Prior To 3-2-04	\$	\$	\$	10	\$		
40	TOTAL POOL NUMBER 3							
		POOL NUMB	ER 4: (13 YEAR AND L	ONGER LIFE)				
41	From To 3-1-14 *			,	40			
42	3-2-13 To 3-1-14				40			
43	3-2-12 To 3-1-13				60			
44	3-2-11 To 3-1-12				63			
45	3-2-10 To 3-1-11				54			
46	3-2-09 To 3-1-10				46			
47	3-2-08 To 3-1-09				40			
48	3-2-07 To 3-1-08				34			
49	3-2-06 To 3-1-07				29			
50	3-2-05 To 3-1-06				25			
51	3-2-04 To 3-1-05				21			
52	3-2-03 To 3-1-04				15			
53	3-2-02 To 3-1-03				10			
54	Prior To 3-2-02	\$	\$	\$	5	\$		
55	TOTAL POOL NUMBER 4							
56	TOTAL ALL POOLS							

<sup>\*</sup> If taxpayer elects to report cost above on federal tax year basis, assets acquired from the prior federal tax year end to March 1 are to be reported on the first line of the appropriate pool. NOTE: All Column B adjustments above must be supported on Form 106, Form 103-T, or Form 103-I.

### Filing Basics:

- Every person owning, holding, possessing, or controlling personal property in Indiana on March 1st is required to file a form by May 15th.
- Taxpayers may request up to a thirty (30) day extension of time to file their return. The written request should be sent to the Assessor before the filing deadline of May 15th and should include a reason for the request. The Assessor may, at their discretion, approve or deny the request in writing.
- Personal property must be assessed in each taxing district where property has a tax situs.
- Inventory located in the State of Indiana is exempt and is not required to be reported per IC 6-1.1-1-11 (b) (3).
- It is the responsibility of the taxpayer to obtain forms from the Assessor and file a timely return. The forms are also available on-line at the Indiana Department of Local Government Finance's website at www.in.gov/dlgf.
- If you hold, possess, or control not-owned personal property on the assessment date, you have a liability for the taxes imposed for that year unless you establish that the property is to be assessed to the owner. This is done by completing a Form 103-N, attaching it to the Form 103 - Long, and filing it with the Assessor. NOTE: Failure to properly disclose lease information may result in a double assessment.
- Taxpayers who discover an error was made on their original timely filed personal property tax return have the right to file an amended return. The amended return must be filed within twelve (12) months of the due date or the extended due date (if up to a thirty (30) day extension was granted) of their original return.

#### **Frequently Asked Questions:**

A. How do I find out my Taxing District Name & Number?

You will need to contact your County Assessor for assistance since heavily populated areas can have several taxing districts within a single township.

B. How do I find out my NAICS number?

This six-digit code number appears on the federal returns filed for businesses. For a complete list of the codes, go to <a href="https://www.census.gov">www.census.gov</a>.

C. Will my local Assessor fill this form out for me?

Indiana's personal property tax system is a self-assessment system. An Assessor can offer assistance with the filing; however, an authorized person representing the business must sign the form under penalties of perjury that it is true and correct so the responsibility of filing an accurate return remains with the taxpayer.

D. How can I find contact information for the various county offices (Assessor, Auditor, or Treasurer) throughout the State of Indiana, locate forms or learn more about Indiana's personal property tax system? Go to the Indiana Department of Local Government Finance's website at <a href="https://www.in.gov/dlgf/2440.htm">www.in.gov/dlgf</a>. Contact information for the Assessor is available at <a href="https://www.in.gov/dlgf/2440.htm">https://www.in.gov/dlgf/2440.htm</a>.

#### INFORMATION OF NOT-OWNED PERSONAL PROPERTY WHICH IS TO BE ASSESSED TO THE OWNER

NOTE: This form is for the reporting of two or less Operating Leases. For all other leases, the Form 103-N (for the lessee) and the Form 103-O (for the lessor) should be utilized. For more information on the reporting of leased equipment, refer to 50 IAC 4.2-8. Failure to properly disclose lease information may result in a double assessment.

Name and Address of the Owner	Location of Property	Date of Lease (month, day, year)	Model Number and Description	Quantity	Cost, If Known