BUSINESS TANGIBLE PERSONAL PROPERTY

2014 - TAX RETURN - 2014

CITY OF ST. LOUIS

FREDDIE L. DUNLAP
Assessor for the
City of Saint Louis
City Hall, Room 115-117
1200 Market Street
St. Louis, Missouri 63103-2882
314-622-4181

PLEASE NOTE ANY CHANGE OF NAME OR ADDRESS BELOW:

NAME _____

_____

ADDRESS _____

_____

DATE OF CHANGE _____

- IMPORTANT -

SEE ENCLOSED INSTRUCTIONS BEFORE PROCEEDING.
IF ADDITIONAL SPACE IS REQUIRED, ATTACH LIST.
ORIGINAL RETURN MUST BE FILED BY **APRIL 1, 2014**

Contact Name: _____ Phone No. _____ Email Address: _____

A. Total Number of Employees: _____ Federal Employer I.D. Number, if incorrect or not listed above _____

B. Describe Type of Business: _____ (Check One) ☐ Corporation ☐ Partnership ☐ Individual doing business

C. Check Type of Business: ☐ Merchant ☐ Manufacturer ☐ Service ☐ Contractor ☐ Other _____

D. Local Business Address: _____ Phone Number of Business _____

E. Standard Industrial Classification Code of Business (if known) _____

F. Do you lease or rent personal property belonging to others? ☐ NO ☐ YES - If yes, see instructions and list below.

DESCRIPTION OF EQUIPMENT YOU LEASE OR RENT FROM OTHERS	LEASE NUMBER	NAME AND ADDRESS OF LESSOR	DATE OF INSTALLATION	MONTHLY RENTAL

LEASED VEHICLES - Name and address of leasing company _____

MAKE	MODEL	NO. CYL	VEHICLE I.D.#	YEAR	UNIT NO.

G. Do you hold personal property belonging to others (consigned property)? ☐ NO ☐ YES - If yes, see instructions and list below.

DESCRIPTION OF CONSIGNED PROPERTY	MODEL AND YEAR	NAME AND ADDRESS OF CONSIGNOR	DATE OF INSTALLATION	LENGTH OF CONSIGNMENT

ASSET DEPRECIATION SCHEDULES

H. Have you deleted any equipment reported on 2013 return? ☐ NO ☐ YES - If yes, see INSTRUCTIONS.

A copy of your asset listing or depreciation schedule must accompany this return. All assets used by your business or located at your business must be reported, including fully depreciated and expensed items. Do not include costs for installation, freight, or sales tax.

SECTION 1. Do you lease, rent or loan equipment to others? ☐ NO ☐ YES - If yes, list below. Attach additional sheets if necessary

SERIAL NUMBER AND DESCRIPTION OF EQUIPMENT	NAME OF LESSEE AND ADDRESS WHERE EQUIPMENT IS LOCATED (Do not use P.O. Box)	YEAR OF ACQUISITION	COST	LEASE DATE	TOTAL MONTHLY RENTAL

SECTION 2.	EXPENDABLE GOODS AND SUPPLIES ON HAND JANUARY 1ST, INCLUDING REPAIR PARTS, OFFICE SUPPLIES, FUEL INVENTORIES, MEDICAL AND DENTAL, LINENS, UNIFORMS, RUG & MAT RENTAL, RESTAURANTS/BAR SMALLWARES (GLASSES, PLATES, SILVERWARE, PLASTIC CUPS, ETC.) JANITORIAL, ETC. IF YOU DO NOT REPORT SUPPLIES, PLEASE PROVIDE AN EXPLANATION OF WHY YOUR BUSINESS DOES NOT HAVE THESE ITEMS, OR AN ESTIMATED SUPPLY VALUE WILL BE ADDED TO THE ACCOUNT. **DO NOT INCLUDE INVENTORY FOR SALE OR MANUFACTURER'S PRODUCT INVENTORY.**	COST OF SUPPLIES ON HAND JANUARY 1ST **/3 =**	ASSESSED VALUE
2A.	CONSTRUCTION IN PROGRESS "CIP" ON HAND JANUARY 1ST, ENTER THE COST OF ALL PERSONAL PROPERTY THAT YOU HOLD IN THIS CATEGORY AND IS NOT BEING REPORTED ELSEWHERE ON THIS FORM.	COST OF CIP ON HAND JANUARY 1ST **X 65% /3 =**	

SECTION 3. **Livestock** (Cattle, Hogs, Horses, Etc.)		
Type	Number	Value
_____	_____	_____

SECTION 4. **Cable TV Companies**	Use Enclosed Supplemental Forms

SECTION 5. **Radio & Television Broadcast Companies Only**	Use Supplemental Forms for Analog and Digital Equipment

SECTION 6. NOT USED

ASSETS ACQUIRED ON OR BEFORE JANUARY 1, 2006

SECTION 7. Consumer Coin-Operated Equipment			
YEAR OF ACQUISITION	COST	DEPRECIATION	ASSESSED VALUE
2005		30% / 3 =	
2004		23% / 3 =	
2003 & Prior		15% / 3 =	
TOTAL S			

SECTION 8. Computer Hardware			
YEAR OF ACQUISITION	COST	DEPRECIATION	ASSESSED VALUE
2005 & Prior		5% / 3 =	
TOTALS			

SECTION 9. Electronic, Office Machines, Test & Video Equipment			
YEAR OF ACQUISITION	COST	DEPRECIATION	ASSESSED VALUE
2005		33% / 3 =	
2004		31% / 3 =	
2003		29% / 3 =	
2002		28% / 3 =	
2001		26% / 3 =	
2000		25% / 3 =	
1999 & Prior		17% / 3 =	
TOTALS			

SECTION 10. Furniture & Fixtures			
YEAR OF ACQUISITION	COST	DEPRECIATION	ASSESSED VALUE
2005		33% / 3 =	
2004		29% / 3 =	
2003		27% / 3 =	
2002		24% / 3 =	
2001		22% / 3 =	
2000		19% / 3 =	
1999 & Prior		12% / 3 =	
TOTALS			

SECTION 11. Distributive Trades & Services, Restaurant Equipment & Non-Manufacturing Machinery & Equipment			
YEAR OF ACQUISITION	COST	DEPRECIATION	ASSESSED VALUE
2005		38% / 3 =	
2004		36% / 3 =	
2003		33% / 3 =	
2002		31% / 3 =	
2001		29% / 3 =	
2000		28% / 3 =	
1999 & Prior		23% / 3 =	
TOTALS			

YOU MAY NOW SUBMIT YOUR ASSET INFORMATION ELECTRONICALLY! TO DO SO, PLEASE INCLUDE A DISC WITH THE ASSET INFORMATION IN AN EXCEL FORMAT, TO INCLUDE DESCRIPTION, PURCHASE YEAR, REPORTED SECTION, AND COST. ALTERNATIVELY, YOU MAY CALL (314) 622-4181 TO OBTAIN YOUR ASSIGNED APPRAISER'S E-MAIL ADDRESS TO SUBMIT THE EXCEL LISTING DIRECTLY VIA E-MAIL.

ASSETS ACQUIRED ON OR AFTER JANUARY 2, 2006

Use Sections 12 - 15 for Assets Purchased On or After January 2, 2006

Please use Sections 7 - 11for assets acquired prior to January 2, 2006. Missouri Revised State Statute Section 137.122 mandates depreciable tangible personal property shall be depreciated for property tax purposes based on the same recovery period allowed for such property under the Internal Revenue Code. Sections 12-15 are based on the Internal Revenue Service Modified Accelerated Cost Recovery System (MACRS). These sections only apply to assets acquired on or after January 2, 2006. Please list motor vehicles in Sections 16-23.

SECTION 12. Three Year Recovery Period			
YEAR OF ACQUISITION	COST	DEPRECIATION	ASSESSED VALUE
2013		75% / 3 =	
2012		38% / 3 =	
2011		13% / 3 =	
2006 - 2010		5% / 3 =	
TOTAL SECTION 12			

SECTION 13. Five Year Recovery Period			
YEAR OF ACQUISITION	COST	DEPRECIATION	ASSESSED VALUE
2013		85% / 3 =	
2012		60% / 3 =	
2011		42% / 3 =	
2010		25% / 3 =	
2006 - 2009		10% / 3 =	
TOTAL SECTION 13			

SECTION 14. Seven Year Recovery Period			
YEAR OF ACQUISITION	COST	DEPRECIATION	ASSESSED VALUE
2013		89% / 3 =	
2012		70% / 3 =	
2011		55% / 3 =	
2010		43% / 3 =	
2009		31% / 3 =	
2008		18% / 3 =	
2006 - 2007		10% / 3 =	
TOTAL SECTION 14			

SECTION 15. Ten Year Recovery Period			
YEAR OF ACQUISITION	COST	DEPRECIATION	ASSESSED VALUE
2013		93% / 3 =	
2012		79% / 3 =	
2011		67% / 3 =	
2010		57% / 3 =	
2009		48% / 3 =	
2008		39% / 3 =	
2007		31% / 3 =	
2006		22% / 3 =	
TOTAL SECTION 15			

Account # _____

TOTAL O.P.P.	

SECTION 16. Automobiles (Attach List if Necessary)

OFFICE USE ONLY

MAKE (CHEV, FORD, ETC.)	MODEL (CAVALIER, TAURUS, ETC.)	NO. CYL	VEHICLE I.D. NUMBER	YEAR
			TOTAL	

SECTION 17. Trucks/Tractors (Attach List if Necessary)

OFFICE USE ONLY

MAKE (CHEV, FORD, ETC.)	BODY TYPE (PICKUP, VAN, ETC.)	VEHICLE I.D. NUMBER	# OF TONS	LENGTH	# OF AXLES	YEAR
				TOTAL		

SECTION 18. Cycles (Attach List if Necessary)

OFFICE USE ONLY

MAKE	KIND OF VEHICLE	NO. CYL	CC'S	YEAR
			TOTAL	

SECTION 19. Buses (Attach List if Necessary)

OFFICE USE ONLY

MAKE	SERIES	VEHICLE I.D. NUMBER	PASSENGER CAPACITY	YEAR
			TOTAL	

SECTION 20. Recreation Vehicles/Trailers/Motor Homes (Attach List if Necessary)

OFFICE USE ONLY

MAKE	TYPE OF TRAILER	LENGTH	WIDTH	YEAR
			TOTAL	

SECTION 21. Boats and Motors (Attach List if Necessary)

OFFICE USE ONLY

MAKE OR MODEL	MATERIAL (WOOD, ALUM, FIBER, ETC.)	HP OR NO. CYL	LENGTH	YEAR
			TOTAL	

SECTION 22. Airplanes (Attach List if Necessary)

OFFICE USE ONLY

MAKE OR MODEL	FEDERAL AVIATION NUMBER	# HOURS LOGGED	YEAR
PLEASE INDICATE MAXIMUM CERTIFIED GROSS TAKE-OFF WEIGHT.		TOTAL	

SECTION 23. Trailers and Other Miscellaneous Vehicles (Attach List if Necessary)

OFFICE USE ONLY

MAKE	TYPE	VIN NUMBER	MATERIAL (WOOD, ALUM STEEL,	LENGTH	# OF AXLES	YEAR
				TOTAL		
				TOTAL ASSESSED VALUE		

ADDRESS WHERE GENERAL LEDGER AND SUPPORTING JOURNALS ARE MAINTAINED

Address City Phone No.

NOTE: MISSOURI STATE LAW REQUIRES THE PLACEMENT OF AN ASSESSMENT PENALTY ON ALL PROPERTY NOT REPORTED TO THE ASSESSOR BY APRIL 1, 2014. TO AVOID A 10% ASSESSMENT PENALTY, YOU MUST FILE YOUR DECLARATION BY APRIL 1, 2014. UNSIGNED OR INCOMPLETE DECLARATIONS CANNOT BE ACCEPTED BY THE ASSESSOR'S OFFICE AND WILL BE RETURNED FOR COMPLETION.

I do hereby certify that the foregoing list contains a true and correct statement of all the tangible personal property made taxable by the laws of the State of Missouri, which I owned or which I had under my charge or management on the first day of January 2014. I further certify that I have not sent or taken or caused to be sent or taken any property out of this State to avoid taxation.

DECLARATION MUST BE SIGNED

Signature of Owner or Partner or Corporate Officer	Date of Signature	Print Name as Signed	Title
Complete Corporate Name if Incorporated	Prepared By		Phone Number

P.P.A.		DATE:	

CITY OF ST LOUIS
2014 BUSINESS TANGIBLE PERSONAL PROPERTY TAX RETURN INSTRUCTIONS

The following instructions correspond with the sections on the Business Tangible Personal Property Tax Return. Please review the business name and address and **report any name and/or address change** on Page One of the form. Indicate the date of the name and/or address change. The return must be signed and dated. Unsigned returns will be returned for signature. **To avoid a mandatory 10% assessment penalty, you must submit the return to the Assessor on or before April 1, 2014.** A postmark of April 1st, will be considered a timely filing. To obtain a receipt as proof that a declaration was filed, please send a self -addressed, stamped envelope along with the return.

Personal property assessment appeals may be made to the Board of Equalization in writing on or before the second Monday in July.

A. Total number of employees at the local business address as of January 1, 2014, including officers and owners.

B. Indicate how the business is legally organized.

C. Check the box describing class of business. If the declaration you are filing is for a manufacturing facility in the City of St. Louis, check "Manufacturer." All equipment used in the manufacturing process should be reported to the License Collector. **Do not report manufacturing equipment on this form.**

D. Enter local business address and indicate the phone number of the business.

E. Indicate the Standard Industrial Classification Code of the organization.

F. List any equipment or vehicles your business leases from others and indicate the lessor of this equipment.

G. List any equipment your business has consigned and indicate the consignor of this equipment.

H. If assets have been deleted from the 2013 declaration, please list the asset, year of acquisition, cost and brief explanation.

Section 1 Please list any and all assets you lease to others and indicate the lessee(s) of these assets.

Section 2 Please list the cost of all supplies not for resale.
2A Enter the cost of Construction In Progress "CIP".

Section 3 List type, number and value of all Livestock owned on January 1st.

Section 4 For Cable TV Companies Only - Use enclosed Cable TV Equipment Schedule

Section 5 For Radio & Television Broadcasters only - Use enclosed Broadcaster's Depreciation Schedule.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THIS OFFICE AT 314-622-4181

SECTION CATEGORY EXAMPLES

SECTIONS 7 - 11 APPLY TO ASSETS ACQUIRED ON OR BEFORE JANUARY 1, 2006

Section 7 - Consumer Coin-Operated Equipment
Examples:
Laundry Equipment such as washers and dryers
Newsboxes
Vending Machines
Coin-Operated Bill Changers
Cigarette Machines
Juke Boxes
Pinball and Coin-Operated Video Games
Snack and Beverage Machines

Section 8 - Computer Hardware (includes Pre-installed Software)
Examples:
Lottery Ticket Terminals
Personal, Midrange, & Mainframe Computers
Data Storage Devices
Hubs
Servers
Workstations
Peripheral Equipment
Point-of-Sale Equipment

Section 9 - Electronic, Office Machines, Test & Video Equipment
Examples:
Audio Production
Automotive Equipment
Binding Machines
Calculators
Cash Registers
Cellular Telephones and Pagers
Copiers & Faxes
Electronic Scales
Electronic Surveillance Equipment
Laboratory and Testing Equipment
Mailing Equipment
Medical Equipment - Electronic
Photography & Video Equipment
Satellite Dishes
Shredders
Slide and Overhead Projectors
Telephone & Switchboard Equipment
Typewriters

Section 10 - Furniture & Fixtures
Examples:
Animal Cages
Artwork and Decoration
Auditorium/Theater Furniture
Beauty and Barber Shop Furniture & Fixtures
Billiard and Pool Tables
Childcare/Daycare Furniture, Fixtures & Equipment
Hotel Furnishings
Library Furnishings
Medical & Dental Furniture and Fixtures
Modular Office Furnishings
Office Furniture & Fixtures
Restaurant Furniture & Fixtures
Retail Furniture & Fixtures
Signs
Window Treatments

Section 11 - Distributive Trades and Services, Restaurant Equipment and Non-Manufacturing Machinery & Equipment
Examples:
ATM Equipment
Automatic Car Wash Equipment
Computer Controlled and Non-Computer Controlled Equipment
Construction Equipment
Dry Cleaning Equipment
Exercise and Gym Equipment
Landscaping Equipment
Maintenance Equipment
Medical & Dental Equipment
Morturary
Painting Equipment
Restaurant Equipment
Robotic Equipment
Supermarket Equipment (Dairy, Deli, Frozen Food Cases, etc.)
Tanning Equipment
Theater Equipment
Trash & Waste Containers

SECTIONS 12-15 APPLY TO ASSETS ACQUIRED ON OR AFTER JANUARY 2, 2006

For a complete list of examples, refer to Internal Revenue Service Publication 946, Appendix B, Tables B-1 & B-2;

Section 12 - Three Year Recovery Period
Examples:
Special Tools, Devices, Molds, & Jigs Used to Manufacture:
Food & Beverages
Finished Plastic Products
Fabricated Metal Products

Section 13 - Five Year Recovery Period
Examples:
Computers & Peripherals (as defined in IRS Publication 946)
Copiers & Duplicating Equipment
Calculators & Adding Machines
Typewriters
Assets Used in Distributive Trades & Services
Construction Equipment
High-Technology Equipment
Equipment used in Research & Development

Section 14 - Seven Year Recovery Period
Examples:
Office Furniture & Fixtures
Office Equipment (other than specific items listed in Section 13
Telephone Systems & Communication Equipment
Printing & Publishing Equipment
TOCSC Equipment consisting of:
High Frequency Radio & Microwave Systems
Computerized Switching, Channeling, Associated Control Equipment
Satellite Ground Segment Property
Equipment Installed on Customer's Premises
Support & Service Equipment
Personal Property with No Class Life

Section 15 - Ten Year Recovery Period
Examples:
TOCSC Equipment consisting of:
Electric Power Generating & Distribution Systems
Central Office Control Equipment