



## CITY OF ST. LOUIS

# 2021 MANUFACTURERS' PROPERTY DECLARATION

**MANUFACTURER:** Every person, company or corporation who shall hold or purchase personal property for the purpose of adding to the value thereof by any process of manufacturing, refining, or by the combination of different materials, shall be held to be a "Manufacturer" (Section 150.300 RSMo). If any person, corporation or partnership, fails to list all taxable tangible personal property, or delivers a false list, with the intent to defraud, the License Collector shall give notice to the Board of Merchants' and Manufacturers' Tax Equalization. By way of penalty for filing a false return the penalty shall be fifty percent of the tax determined to be due. (Section 8.54.100 RSMo)

**Manufacturing Equipment should only be reported on this form. Please, provide a list of your Machinery, Tools, Appliances including Total Acquisition Cost and, Attach a Disposal List as necessary.**

### PLEASE ANSWER THE FOLLOWING QUESTIONS

- A. Company Name: \_\_\_\_\_
- B. Start Date in St. Louis City? \_\_\_\_\_
- C. Total number of employees at this location? \_\_\_\_\_
- D. Describe nature of business \_\_\_\_\_
- E. Federal Employer Identification Number: \_\_\_\_\_

- 1) Have you omitted any machinery, tools, and appliances reported on last year's return? (Y/N): \_\_\_\_\_
- 2) Do you lease any machinery, tools, appliances, molds, jigs or dies? (Y/N): \_\_\_\_\_ If yes, please see instruction "C".
- 3) Do you keep on hand machinery, tools, appliances, molds, jigs or dies owned by others? (Y/N): \_\_\_\_\_ If yes, please see instruction "C".
- 4) Do you lease, rent, or lend equipment to others? (Y/N): \_\_\_\_\_ If yes, please see instruction "C".
- 5) Do you have any construction in progress? (See Section 2), (Y/N): \_\_\_\_\_
- 6) Does your manufacturing process require computer and software aided equipment? (Y/N): \_\_\_\_\_
- 7) Do you elect Section 179 (IRS Form #4562)? (Y/N): \_\_\_\_\_
- 8) Do you have expendable supplies? (See Section 2), (Y/N): \_\_\_\_\_

**DECLARATION MUST BE FILED BY JULY 1, 2021  
For Manufacturers' Property on hand on January 1, 2021**

**Mavis T. Thompson, ESQ**  
LICENSE COLLECTOR  
ROOM 104, CITY HALL  
ST. LOUIS, MISSOURI 63103-2884

Section 137.505 RSMo, requires a filing penalty of ten (10%) be added to the tax bill of any taxpayer who neglects or refuses to file a manufacturing property declaration. To avoid this penalty, you must file your declaration by July 1, 2021. An unsigned or incomplete declaration is not a properly completed declaration and may not be accepted by the License Collector's Office. If you are not in agreement with the assessed value as determined on this form, you may file an appeal with the Merchants' and Manufacturers' Tax Equalization Board.

# INSTRUCTIONS AND DEFINITIONS

## Section 1

The Manufacturing Tax Department will place a label in this Section of the declaration, once we receive it. If your company has changed its' Name, Address, or Federal ID#, please make those changes to the right under **Corrections.**

## Section 2

### USEFUL DEFINITIONS

**CONSTRUCTION IN PROGRESS** - Construction in Progress, as of January 1. This category is for tangible personal property equipment only; do not include real property construction such as interior remodeling. An example of this category would be an item of large manufacturing equipment on site but not assembled or installed for use in a facility on January 1.

**EXPENDABLE SUPPLIES** - Expendable Supplies on hand January 1, including repair parts, shop supplies, and maintenance inventory. The repair/maintenance/supply expense line items should include items of an incidental nature intended to keep machinery, tools and appliances in efficient operating condition.

### Sections 3 through 7 – Capitalized Cost Definition

**CAPITALIZED ASSETS** - Any owned physical (tangible) object having value expressed in terms of its cost that is machinery, tools or appliances located on premises. Manufacturing equipment must be reported at 100% of cost. The term “cost” as used in this section is the actual purchase price of the equipment including all direct costs. **Please, do not include any freight, installation, engineering, sales tax, use tax, import duties, fees and other costs incurred in the acquisition of the property.**

**The depreciated book value cannot be used as the cost.**

Include any assets elected as Section 179 (IRS Form #4562). Please report this in appropriate acquisition year in column “A”. *Provide a list of capitalized assets.*

### Section 3 – Depreciation Method

**ASSETS PURCHASED PRIOR TO JANUARY 2, 2006** – There is a ten (10%) depreciation allowance after the first year of ownership, graduating up to seventy percent (70%) starting with the 7<sup>th</sup> year. The ten percent (10%) residual value will remain as long as the property is kept on hand.

### Sections 4 through 7 – Depreciation Method

**ASSETS PURCHASED AFTER JANUARY 2, 2006** – According to Missouri Revised Statutes, Chapter 137, Section 137.122, a standardized schedule of depreciation will be applied state-wide to depreciable tangible personal property assets acquired on or after January 2, 2006. **Assets acquired prior to 2006 will continue to be listed and depreciated on the existing schedules on the Manufacturing Property Declaration.** The new depreciation rates and schedules are based upon the IRS MACRS tables, as adjusted and adopted by the State of Missouri Legislature. **It is important to note that, for tax purposes, assets are never fully depreciated.** Assets that have been fully depreciated on your books must continue to be reported at their original cost and acquisition year as long as they are physically located at your place of business.

### IRS MACRS RECOVERY TABLES - SAMPLES OF ASSET CLASSIFICATION

#### **Three-Year Recovery**

- Most special or customized tools, jigs, molds, dies, pattern for manufacturing industries

#### **Five-Year Recovery**

- Assets used in the manufacturer of certain textile products , organic an inorganic chemicals
- Photographic materials, and certain electronic systems

#### **Seven-Year Recovery**

- Assets used in most other types of manufacturing processes fall in this category

## Ten-Year Recovery

- Assets used in the production of grain products, sugar, syrups, oils from vegetables.

### Sections 3 through 7 – Column Instructions

**Column A** – Report all **Capitalized Assets**, as defined above in **Column A** of the appropriate acquisition year. **Provide a list of capitalized assets.**

**Column B - MODIFICATIONS AND UPGRADES** - Modifications and Upgrades Capitalized and Expensed  
- If the repair expense prolongs the useful life of the asset, then the cost of the Modification/Upgrades should be reported in appropriate acquisition year in column “B”.

**Column C -LEASED EQUIPMENT** - Include all manufacturing equipment on your premises that is leased from any lesser. (Provide a separate list with description of all equipment, including serial number and lease number. *You must provide year of acquisition, retail selling price new or historical cost and payment schedule and duration.* Be sure to provide the name and address of the lesser and copy of lease agreement. If additional space is required, please attach list.) Please enter all leased equipment in the appropriate year of acquisition in column “C”.

**Column C -LOANED EQUIPMENT** - Machinery, tools, appliances, molds, dies and jigs owned by others and on your premises on January 1, are to be reported at retail selling price new or historical cost on year of acquisition line in column “C”. *Be sure to attach a list providing the name, address, contact person, phone and fax numbers and Federal Employer Identification Number of the owner of the loaned manufacturing equipment.* **If you lease, rent or loan manufacturing equipment to others, attach a schedule showing name of lessee, start and end date of lease, location of equipment, sales price or cost of equipment new and date of acquisition.**

**Column D - EXPENSED ASSETS** - Include the cost of expensed assets or non-capitalized assets held as manufacturing equipment, such as **small tools which have not been included under capitalized assets.** Please report this in appropriate acquisition year in column “D”.

**Column E - TOTAL ACQUISITION COST** – Manufacturing equipment must be reported at 100% of cost. The term “cost” as used on this declaration is the actual sales price of the equipment including all direct costs. **Do not include any indirect costs incurred in the acquisition of the property.**

### The depreciated book value cannot be used as the cost.

Please report in appropriate acquisition year in column “E” adding columns A+B+C+D.

**Column F – Depreciation Allowance/Assessed Value Factor** – Apply the depreciation factor for the year of acquisition and dividing by three (3), the Assessed Value should be reported in Column G.

### Other Requirements

**RETIRED OR DISPOSED** - If you have removed from your premises any machinery, tools or appliances which were reported on your previous declaration, please explain and *provide a list of property removed as well as the date acquired, acquisition cost and date removed.*

**MULTIPLE BUSINESSES** - Attach a schedule showing the name of any individual, corporation or joint venture doing business on the premises. Please furnish the *Federal Employer Identification Number* if filing a separate return.

**SOFTWARE** - Software that is installed into a machine (*without which the machine will not operate*) is considered to be an integral part of the operation and control of the machine. If the machine is normally sold new with software built into the total cost to make the machine fully operational, then the software is taxable.

## Section 1.

## General Information

NAME	
ADDRESS	
PHONE	
AL#	
FEIN	

CORRECTIONS	
NAME	
ADDRESS	
PHONE	
FAX	
FEIN	
DATE OF CHANGE	

## Section 2.

## Construction in Progress and Supplies on Hand

	Cost	Depreciation Allowance	Assessed Value
Total Construction in Progress (C-I-P) on January 1, for MTA		(x65%) / 3	
Total Expendable supplies on hand January 1, including repair parts and maintenance inventory (excluding small tools)		/3	

## Section 3.

## Assets Purchased Prior to January 2, 2006

Please see instructions on Page 2 to complete this section. Please use Sections 4 through 7 (page 3) for assets acquired on or after January 2, 2006.

### DEPRECIATION ALLOWANCE AND ASSESSED VALUE FOR ASSETS PURCHASED PRIOR TO JANUARY 2, 2006

There is a ten percent (10%) depreciation allowance after the first year of ownership, graduating up to seventy percent (70%) starting with the 7<sup>th</sup> year. **The ten percent (10%) residual value will remain as long as the property is kept on hand.** Divide the depreciated cost by three (3) to arrive at the assessed value. After applying the depreciation allowance and dividing by three (3), the assessed value should be reported in column "F" in the appropriate year of acquisition.

Acquisition Year	Capitalized Assets <b>A</b>	Modifications and Upgrades Capitalized and Expensed <b>B</b>	Leased/ Loaned Equipment <b>C</b>	Expensed Assets <b>D</b>	Total Acquisition Cost <b>E</b>	Depreciation Allowance <b>F</b>	Assessed Value <b>G</b>
PRIOR YEARS						(x10%) / 3	
TOTAL							

## Acknowledgment and Signature

I DO HEREBY CERTIFY THAT THE FOREGOING APPLICATION CONTAINS TRUE AND CORRECT STATEMENTS OF ALL THE MACHINERY, TOOLS AND APPLIANCES MADE TAXABLE BY THE LAWS OF THE STATE OF MISSOURI, WHICH I OWNED OR WHICH I HAD UNDER MY CHARGE OR MANAGEMENT ON JANUARY 1, 2019. I HAVE NOT SENT OR TAKEN OR CAUSED TO BE SENT OR TAKEN ANY PROPERTY OUT OF THIS STATE TO AVOID TAXATION. I FURTHER CERTIFY THAT THIS APPLICANT HAS PAID ALL TAXES, PERSONAL PROPERTY TAXES, EARNINGS TAXES, LICENSE TAXES, PERMITS AND CERTIFICATE FEES DUE AND PAYABLE TO THE CITY OF ST. LOUIS AND THE STATE OF MISSOURI.

### AGENT OR PREPARER'S INFORMATION

PREPARER'S SIGNATURE _____	DATE _____	PRINT NAME AS SIGNED _____
PREPARER'S SOCIAL SECURITY NUMBER _____		SIGNATURE OF OFFICER, OWNER OR AUTHORIZED EMPLOYEE _____
FIRM NAME _____	FIRM FEIN _____	CONTACT PERSON (PRINT) _____
FIRM ADDRESS _____		CONTACT PERSON EMAIL _____
COMPANY EMAIL _____		

## (Sections 4-7), is for Assets Purchased On or After January 2, 2006

Section 137.122 RSMo mandates that 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. Please refer to the instructions for completing this page on page 2. Sections 4 through 7 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.

Section 4: Three Year Recovery							
Year Of Acquisition	Capitalized Assets <b>A</b>	Modifications and Upgrades Capitalized and Expensed <b>B</b>	Leased/ Loaned Equipment <b>C</b>	Expensed Assets <b>D</b>	Total Acquisition Cost <b>E</b>	Depreciation Allowance <b>F</b>	Assessed Value <b>G</b>
2020						75% / 3 =	
2019						38% / 3 =	
2018						13% / 3 =	
Prior Years						5% / 3 =	

Section 5: Five Year Recovery							
Year Of Acquisition	Capitalized Assets	Modifications and Upgrades Capitalized and Expensed	Leased/ Loaned Equipment	Expensed Assets	Total Acquisition Cost	Depreciation Allowance	Assessed Value
2020						85% / 3 =	
2019						60% / 3 =	
2018						42% / 3 =	
2017						25% / 3 =	
Prior Years						10% / 3 =	

Section 6: Seven Year Recovery							
Year Of Acquisition	Capitalized Assets	Modifications and Upgrades Capitalized and Expensed	Leased/ Loaned Equipment	Expensed Assets	Total Acquisition Cost	Depreciation Allowance	Assessed Value
2020						89% / 3 =	
2019						70% / 3 =	
2018						55% / 3 =	
2017						43% / 3 =	
2016						31% / 3 =	
2015						18% / 3 =	
Prior Years						10% / 3 =	

Section 7: Ten Year Recovery							
Year Of Acquisition	Capitalized Assets	Modifications and Upgrades Capitalized and Expensed	Leased/ Loaned Equipment	Expensed Assets	Total Acquisition Cost	Depreciation Allowance	Assessed Value
2020						93% / 3 =	
2019						79% / 3 =	
2018						67% / 3 =	
2017						57% / 3 =	
2016						48% / 3 =	
2015						39% / 3 =	
2014						31% / 3 =	
Prior Years						22% / 3 =	

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**FOR LICENSE COLLECTOR'S USE ONLY**

DATE SITE INSPECTION COMPLETED: \_\_\_\_\_

DATE DECLARATION RECEIVED: \_\_\_\_\_

DATE(S) DECLARATION REVIEWED: \_\_\_\_\_

REVIEWED BY: \_\_\_\_\_

DEPARTMENTAL REVIEW: \_\_\_\_\_

DATE SUBMITTED TO M & M BOARD \_\_\_\_\_

**FOR M & M BOARD USE ONLY**

STAMP

TOTAL AV \_\_\_\_\_

M & M BOARD COMMENTS:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
CHAIRMAN

\_\_\_\_\_  
MEMBER

\_\_\_\_\_  
MEMBER