

**STATE OF NORTH CAROLINA
COUNTY OF UNION**

**2014
DUE BY JANUARY 31**

BUSINESS PERSONAL PROPERTY LISTING

DUE BY JANUARY 31

RETURN TO: UNION COUNTY TAX ADMINISTRATOR, P.O. BOX 97, MONROE, NC 28111-0097 TELEPHONE: (704) 283-3746

FOR DEPARTMENT USE ONLY →	OWNER ID NUMBER	DISTRICT	TWP	LISTING #	PENALTY	VALUE
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PHYSICAL ADDRESS:
 REAL ESTATE OWNED BY:
 FED ID OR SOCIAL SECURITY NO:
 TYPE OF BUSINESS IN UNION COUNTY:
 NA INDUSTRY CLASSIFICATION SYSTEM (NAICS):
 NAME BUSINESS LISTED AS LAST YEAR:

LOCATION OF ACCOUNTING RECORDS:
 DATE BUSINESS BEGAN IN COUNTY:
 DATE BUSINESS FISCAL YEAR ENDS:
 CHECK ONE> CORPORATION PROPRIETORSHIP PARTNERSHIP
 UNINCORPORATED ASSOCIATED OTHER (SPECIFY) _____
 CHECK BUSINESS CATEGORY> RETAIL WHOLESALE MANUFACTURING
 SERVICE LEASING/RENTAL FARMING OTHER _____
 OTHER NC COUNTIES WHERE PERSONAL PROPERTY IS LOCATED:

CONTACT PERSON FOR AUDIT:
 ADDRESS & PHONE:
 IF OUT OF BUSINESS COMPLETE THIS SECTION==> DATE CEASED
 CHECK ONE: SOLD CLOSED BANKRUPT OTHER _____
 SOLD EQUIPMENT/FIXTURES/SUPPLIES TO:
 BUYER'S ADDRESS & PHONE:

SCHEDULE A

YEAR	GROUP (1) MACHINERY & EQUIPMENT			
ACQ.	ORIGINAL COST	ADDITIONS	DELETIONS	TOTAL COST
2013				
2012				
2011				
2010				
2009				
2008				
2007				
2006				
2005				
2004				
2003				
2002				
2001				
2000				
1999				
1998				
Prior				
Total				

YEAR	GROUP (2) OFFICE FURNITURE			
ACQ.	ORIGINAL COST	ADDITIONS	DELETIONS	TOTAL COST
2013				
2012				
2011				
2010				
2009				
2008				
2007				
Prior				
Total				

YEAR	GROUP (4) LEASEHOLD IMPROVEMENTS			
ACQ.	ORIGINAL COST	ADDITIONS	DELETIONS	TOTAL COST
2013				
2012				
2011				
2010				
2009				
2008				
2007				
2006				
2005				
2004				
2003				
2002				
2001				
2000				
Prior				
Total				

YEAR	GROUP (3) COMPUTER EQUIPMENT			
ACQ.	ORIGINAL COST	ADDITIONS	DELETIONS	TOTAL COST
2013				
2012				
2011				
2010				
Prior				
Total				

YEAR	GROUP (5) EXPENSED ITEMS (cap thresh)			
ACQ.	ORIGINAL COST	ADDITIONS	DELETIONS	TOTAL COST
2013				
2012				
Prior				
Total				

YEAR	GROUP (6) OTHER			
ACQ.	ORIGINAL COST	ADDITIONS	DELETIONS	TOTAL COST
2013				
2012				
2011				
2010				
2009				
2008				
2007				
Prior				
Total				

GROUP (7) CONSTRUCTION IN PROGRESS
 LIST IN DETAIL ALL EXPENDITURES IN CIP ACCOUNT(Personal Property)
 IN JANUARY 1, BUT NOT INCLUDED ABOVE - SEE INSTRUCTIONS
 TOTAL CIP: \$

GROUP (8) SUPPLIES - SEE INSTRUCTIONS			
TYPE	COST	TYPE	COST
(1)		(5)	
(2)		(6)	
(3)		(7)	
(4)		TOTAL	

OWNER ID NUMBER

COUNTY OF UNION
BUSINESS PERSONAL PROPERTY LISTING

2014
(Additional Schedule)

SCHEDULE A				
YEAR	GROUP (1) MACHINERY & EQUIPMENT			
ACQ.	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL COST
2013				
2012				
2011				
2010				
2009				
2008				
2007				
2006				
2005				
2004				
2003				
2002				
2001				
2000				
1999				
1998				
Prior				
Total				

SCHEDULE A				
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Total				

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1998				
Prior				
Total				

SCHEDULE A				
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2009				
2008				
2007				
2006				
2005				
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2003				
2002				
2001				
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1999				
1998				
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OWNER ID NUMBER

**COUNTY OF UNION
BUSINESS PERSONAL PROPERTY LISTING**

2014
(Additional Schedule)

SCHEDULE A				
YEAR	GROUP (6) OTHER			
ACQ.	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL COST
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2011				
2010				
2009				
2008				
2007				
Prior				
Total				

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2007				
Prior				
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INSTRUCTIONS – COMMONLY ASKED QUESTIONS (2014)

Who must file a listing and what do I list?

Any individual(s) or business(es) owning or possessing personal property used or connected with a business or other income producing purpose on January 1. Temporary absence of personal property from the place at which it is normally taxable shall not affect this rule. For example, a lawn tractor used for personal use, to mow the lawn at your home is not listed. However, a lawn tractor used as part of a landscaping business in this county must be listed if the lawn tractor is normally in the county, even if it happens to be in another state or county on January 1. NCGS §105-308 reads that... "Any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor. The failure to list shall be prima facie evidence that the failure was willful." Pursuant to N.C.G.S. §14-3, a class 2 misdemeanor is punishable by **imprisonment for up to six months**.

When and where to list?

Listings are due on or before January 31. They must be filed with the Tax Administrator. As required by state law, late listings will receive penalties. An extension of time to list may be obtained by sending a written request showing "good cause" to the Tax Administrator by January 31. **EXTENSIONS ARE GRANTED THROUGH MARCH 15.**

How do I list?

- (1) Read these INSTRUCTIONS for each schedule or group.
- (2) If a Schedule or Group does not apply to you, indicate so on the listing form. **DO NOT LEAVE A SECTION BLANK, DO NOT WRITE "SAME AS LAST YEAR" or "SEE ATTACHED."** A listing form may be rejected for these reasons and could result in a late listing penalty.

Electronic Listing and Extension Request:

Any business(es) wishing to list business personal property electronically or request an extension of time to list may do so by going to www.co.union.nc. A link is provided for access to the electronic listing and extension request.

INFORMATION SECTION

Complete all sections at the top of the form, whether or not they are specifically addressed in these INSTRUCTIONS. Attach additional sheets if necessary.

- (1) Physical address: Please note here the location of the property. The actual physical location may be different from the mailing address. Post Office Boxes are not acceptable.
- (2) Federal Identification Number or Social Security Number for a Proprietorship (The disclosure of the social security number is voluntary and is needed to establish the identification of individuals. The authority to request this number for the administration of a tax is given by United States Code Title 42, Section 405(c)(2)(C)(i) and N.C.G.S. 105-309.)
- (3) Type of Business in Union County: What does the listed business do? For example: Tobacco Farmer, Manufacture electrical appliances, Laundromat, Restaurant.
- (4) Other N.C. Counties where personal property is located: If your business has property normally located in other counties, list those counties here.
- (5) Contact person for audit: In case the county tax office needs additional information, or to verify the information listed, list the person to be contacted here.
- (6) If out of business: If the business we have sent this form to has closed, **complete this section and attach any additional information regarding the sale of the property.**
- (7) Make any necessary address changes.

SCHEDULE A

The year acquired column: The rows which begin "2013" are the rows in which you report property acquired during the calendar year 2013. Other years follow the same format.

Schedule A is divided into eight (8) groups. Each is addressed below. Some accounts have the column "Original Cost" pre-printed. This column should contain the cost information from last year's listing. If it does not, please complete this column. List under "Total Cost" the 100% cost of all depreciable personal property in your possession on January 1. Include all fully depreciated assets as well. Round amounts to the nearest dollar. Use the "Additions" and "Deletions" column to explain changes from "Original Cost" to "Total Cost". The "Original Cost" plus "Additions" minus "Deletions" should equal "Total Cost". If there are any additions and/or deletions, please attach a separate sheet which describes and gives the cost of each of those additions and/or deletions. 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, and construction period interest.

The cost figures reported should be historical costs or the original costs of items 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 2010 for \$100, but the individual you purchased the equipment from acquired the equipment in 2008 for \$1,000. You, the current owner, should report the property as acquired in 2008 for \$1,000.

Property should be reported as its market cost at the retail level of trade. For example, a manufacturer of computers can make a certain model for \$100 total cost. It is typically available to any retail customer for \$2,000. If the manufacturer uses the model for business purposes, he should report the computer at its market cost at the retail level of trade, which is \$2,000, not the \$100 it actually cost the manufacturer. Manufacturer/lessor businesses which lease the equipment that they manufacture must list their equipment at the retail level of trade rather than their manufacturing cost.