Reset Form

SINGLE RETURN
BUSINESS TANGIBLE PERSONAL PROPERTY

State Form 53855 (R2 / 12-10)
Prescribed by the Department of Local Government Finance

FORM 104-SR

March 1, 20___
For assessor's use only

INSTRUCTIONS: 1. *This form must accompany a Single Return Business Tangible Personal Property (Form 103-SR)*
2. *This form must be filed with the County Assessor not later than* ***May 15*** *unless an extension is granted in writing.*

Name of taxpayer *(please type or print)*	County
Name under which business is conducted	NAICS code number*
Address where property is located *(number and street, city, state, and ZIP code)*	
Nature of business	
Name to which assessment and tax notice to be mailed *(if different than above)*	
Address to which assessment and tax notice to be mailed *(number and street, city, state, and ZIP code) (if different than above)*	

FILING REQUIREMENTS

All taxpayers filing Form 103-SR, or an approved substitute single return form in lieu of Form 103-SR, must complete Form 104-SR.
Please see the instructions on Form 103-SR to determine if you may use Form 103-SR.
Taxpayers filing Forms 102, 103-Long or 103-Short must complete Form 104.

DUPLICATE RETURN REQUIREMENTS

A copy of Form 103-SR and Form 104-SR, for each township listed on the return, must be filed with the County Assessor.
Every taxpayer whose total combined assessed value of business personal property in a single taxing district is $150,000 or more must file each return in duplicate, including the confidential returns and schedules attached thereto. See 50 IAC 4.2-2-7(a).
Total assessed value of business personal property in the taxing district listed on this return is: ☐ $150,000 or more ☐ Less than $150,000

Were expenditures made since March 1 of last year for improvements on any real estate owned, held, possessed, controlled or occupied by the taxpayer in the township wherein this return is filed? ☐ Yes ☐ No
(If Yes, attach a statement setting forth: name of owner, location of real estate and explaining nature, cost, date construction or improvements were begun and date construction was completed. If not completed as of March 1, state the percentage completed at that time.) [IC 6-1.1-5-13]

SUMMARY *(Round all numbers to nearest ten dollars)*		**LOCATION NUMBER** _____	**LOCATION NUMBER** _____	**LOCATION NUMBER** _____
SCHEDULE A - PERSONAL PROPERTY	+	$	$	$
FINAL ASSESSED VALUE	=	$	$	$

SUMMARY *(Round all numbers to nearest ten dollars)*		**LOCATION NUMBER** _____	**LOCATION NUMBER** _____	**LOCATION NUMBER** _____
SCHEDULE A - PERSONAL PROPERTY	+	$	$	$
FINAL ASSESSED VALUE	=	$	$	$

* NAICS - North American Industry Classification System - 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/dlgf. For further questions contact the Assessor (*available on the DLGF website*).

Name of taxpayer *(please type or print)*	
Summary of Assessed Values for all Locations in This County ***(attach additional sheets, if necessary)*** ☐ Additional sheets attached	Name of County

LOCATION NUMBER	TOWNSHIP	DLGF TAXING DISTRICT NUMBER	NAME UNDER WHICH BUSINESS IS CONDUCTED (DBA) *(if different than above)* AND SPECIFIC STREET ADDRESS *(number and street, city, state, and ZIP code)*

PENALTIES FOR FAILURE TO FILE COMPLETE RETURN FORMS

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 ($25.00) penalty. In addition, if a 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 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)], and information relating to improvements made since the preceding assessment date to real property owned, held, possessed or occupied [IC 6-1.1-5-13]. This information would include, but not be limited to, completion of the heading and related information, answers to all questions and entries on all of the appropriate lines on the face of the return. If such information is **not** provided, the taxpayer will be contacted and directed to provide that information. In addition, a penalty of twenty-five dollars ($25.00) may be imposed. [IC 6-1.1-37-7(d)]

The above penalties are due on the property tax installment next due for the return whether or not an appeal is filed with the Indiana Tax Court with respect to the tax due on that installment. [IC 6-1.1-37-7(f)]

SIGNATURE AND VERIFICATION

Under penalties of perjury, I hereby certify that this return *(including accompanying schedules 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 township or taxing district on the assessment date of this return, 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	Date *(month, day, year)*
Printed name of authorized person	Title
Signature of person preparing return, if different than authorized person	Printed name of person preparing return, if different than authorized person