

Print Date:

NAICS Code:

**TO BE COMPLETED BY TAXPAYER**

Account #: New Dec.

Access Code:

Business Name:

Mail address:

City, State, Zip

Location, if different:

Contact person:

Phone:

E-mail:

## STATEMENT OF BUSINESS EQUIPMENT/ ASSETS/ PERSONAL PROPERTY - INSTRUCTIONS -

### IN ACCORDANCE WITH NEVADA REVISED STATUTE 361.265 AND OTHER STATUTES AS NOTED:

- ♦ As a business owner you are required to submit a sworn statement of business equipment/assets (also known as personal property) in your possession **as of July 1,** ;
- ♦ Your statement must be returned **not later than July 31,** , except for a statement mailed to the taxpayer after July 15, in which case it must be returned within 15 days after demand for its return is made;
- ♦ Upon written petition of the property owner showing good cause, the assessor may grant one or more 30-day extensions;
- ♦ If any person after receiving this request by the Assessor's Office, neglects or refuses to give the statement herein provided for, the Assessor must make an estimate of the value of the property of such person and this value fixed by the Assessor may not be reduced by any Board of Equalization in accordance with Nevada Revised Statute 361.360;
- ♦ The information you provide is subject to verification in accordance with Nevada Revised Statute 361.263;
- ♦ You will receive a new declaration each year as long as the business remains active. You will be asked to enter changes from the previous year, including all acquisitions and disposals of business equipment/assets/personal property.

### WHEN PREPARING YOUR EQUIPMENT/ASSET/PERSONAL PROPERTY LIST, PLEASE INCLUDE:

- ♦ All equipment/assets/personal property:
  - ♦ Owned, rented, leased, bonowed, gifted, used, or in your possession as of July 1, , regardless of actual owner;
  - ♦ That have been fully depreciated out for IRS purposes but are still in your possession;
  - ♦ Regardless of age, still in your possession, not previously reported.
- ♦ Total acquisition cost includes:
  - ♦ Your original purchase price (if you did not purchase the property, your estimate of its value at time of receipt);
  - ♦ The cost of any improvements (additions to or renovations of the property) other than routine maintenance/repairs;
  - ♦ Transportation costs;
  - ♦ Installation and set up costs necessary to make the property operational.

### WHEN PREPARING YOUR EQUIPMENT/ASSET/PERSONAL PROPERTY LIST, PLEASE DO NOT INCLUDE:

- ♦ Any equipment/assets/personal property acquired after July 1, ;
- ♦ Sales tax;
- ♦ Licensed vehicles subject to the Department of Motor Vehicles governmental service tax;
- ♦ Inventory held for resale;
- ♦ Raw materials held for manufacturing into finished goods;
- ♦ Supplies that are consumed during day-to-day operations, that have a useful life of less than one year.

### LEASED/LOANED EQUIPMENT/ASSETS/PERSONAL PROPERTY:

- ♦ Please provide documentation (e.g., a copy of your lease agreement) should the lessor be the responsible party; otherwise, the assessor will maintain that the lessee is responsible for the personal property taxes;
- ♦ Include: capital lease, operating lease, true lease, dollar buyout lease, nominal lease, conditional sale contract, loaned items, etc.
- ♦ If you are in the business of leasing/loaning equipment to others:
  - ♦ Please provide the physical location address of each asset;
  - ♦ If a lease has terminated, indicate if the lessee acquired the property or if the property was returned to the lessor.

**PLEASE CHECK IF APPLICABLE:**

- Equipment is declared in another county.** \_\_\_\_\_
- No equipment is used in the business.** Please explain: \_\_\_\_\_
- Shared equipment is owned and reported by another business at the same location.**  
 Their business name: \_\_\_\_\_ Phone number: \_\_\_\_\_
- Out of business.** Date business ceased: \_\_\_\_\_  
 How was equipment/assets/personal property disposed of: \_\_\_\_\_  
 If to another business or person, their name, address, phone: \_\_\_\_\_
- Business sold.** Date sold: \_\_\_\_\_  
 Sold to (name, address, phone): \_\_\_\_\_

**ACQUISITIONS not previously reported (see list beginning on page 3):**

Description and Quantity	Year Acquired	Total Acquisition Cost

**LEASED/LOANED PROPERTY:** Documentation is required to confirm lessor tax liability.  
 (Include: capital lease, operating lease, true lease, dollar buyout lease, nominal lease, conditional sale contract, loaned items, etc.)

Lessor/Lessee #1 - Name, mailing address, phone: \_\_\_\_\_

Description and Quantity	Asset# or Customer #	Year Acquired	Installed Cost

Lessor/Lessee #2 - Name, mailing address, phone: \_\_\_\_\_

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Lessor/Lessee #3 - Name, mailing address, phone: \_\_\_\_\_

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## LIST OF COMMON BUSINESS EQUIPMENT / ASSETS / PERSONAL PROPERTY

This sample list is included to assist you in completing your written statement of business equipment/assets/personal property.

The list includes, but is not limited to, the following:

Air compressor	Equipment & furniture	Gypsum products/machinery	Recreation
Air conditioner, window	Exercise		Refrigeration
Air conditioning/heating		<b>Hand tools</b>	Refrigerator
Aircraft repair	<b>Fabricated metal</b>	Healthcare	Rentals
Asphalt seal surfacing	Farm Equipment	Hospital	Restaurant
ATM	Auger		Route laundry service
Auto repair/sales/service	Backhoe	Ice making machine	
Auto wrecking yard	Baler	Ice plant	<b>Safe</b>
	Combine	Industrial	Sand/gravel equip
<b>Bakery</b>	Disc	Information systems	Satellite communication
Bank	Drags	Interior design	Security camera
Bar	Fertilize equipment		Security/fire
Barber/Beauty shop	Grain drills	<b>Jewelry store</b>	Service station equipment
Batch (concrete) plant	Grain elevator	Jukebox	Shed/locker, portable
Beverage machine	Harrowbeds		Shoe repair
Billboard	Harrows	<b>Laboratory</b>	Shop equipment
Billiards	Harvester	Landscape maintenance	Signage, indoor & outdoor
Blue print machine	Hay hopper	Laundry	Silkscreen
Bowling alley	Hay fluffer	Coin operated	Slot machine
Broadcasting	Hay loader	Dry cleaning	Snowmobile
Burglar alarm system	Hay squeeze	Route service	Soft drink equipment
	Laser level equipment	Lawn mowing/maintenance	Spray paint booth
<b>Cable TV</b>	Machinery	Leasehold improvement	Stamping & engraving
Camera, closed circuit	Manure spreader	Library, law/medical	Storage building, portable
Car wash	Plough	Locker/shed	Store electronic
Carpet cleaning	Rake		Store fixtures/equipment
Cash register	Ripper	<b>Machine shop</b>	Surveying
Cell phone	Scraper	Machinery & equipment	
Cell site	Seeder	Mailing equipment	<b>Tack/saddle</b>
Cement processing	Semen tank	Maintenance	Telecommunications
Ceramics	Sprayer	Manufacturing	Telephone system
Chain saw	Swather	Martial arts	Television/monitor
Chiropractic	Tools	Masonry	Television repair
Cleaning service	Tractor	Medical office	Theater
Closed circuit TV	Wagon	Metal products & equip	Tire sales & service
Coffee brewing	Windrower	Mill & mine machinery	Tool & die
Coin wrap	Fax	Mining improvements	Tools, hand/misc small
Communications tower	Fax/copier combo	Mobile, frequent use	Tower, communications
Computer, hard & software	Fire/security	Mobile home park	
Concrete batch plant	Fixed equipment & machinery	Modular building/office	<b>Unlicensed vehicles/trailers</b>
Construction	Fixtures		Upholstery
Container/dumpster	Florist/gift shop	<b>Nursery, day care</b>	
Convalescent	Forklift	Nursery, horticulture	<b>Vacuum sales/service</b>
Cooler, drinking water	Funeral home		Vending/dispensing
Copier/fax combo	Furnishings, apartment	<b>Oil &amp; gas lease equipment</b>	Veterinary hospital
Copy machine	Furnishings, group qtrs	Optical	Video
Corral, portable	Furnishings, hotel	Oxygen cylinder	Cameras
Credit card machine	Furnishings, motel		Games/tapes
	Furnishings, patio	<b>Paging</b>	Production
<b>Day care/nursery</b>	Furniture	Paint spray booth	
Dental office		Painting	<b>Warehouse equipment</b>
Die & tool		Photography	Washer/dryer
Dishwasher	<b>Gaming</b>	Physical therapy	Water bottle/cooler
Distributing, wholesale	Gasoline station equipment	Plastics equipment	Welding
Doctor's office	General maintenance	Point of sale (POS)	Wholesale distributing
Donut shop	Generator	Portable building	
Drilling	Gift/florist shop	Postage equipment	<b>Yard maintenance</b>
Dry cleaning	Golf carts	Power generator	
	Golf course equipment	Printing & publishing	
<b>Electrical manufacturing</b>	GPS engineering	Propane tank & equipment	
Electronic/digital	Grain equipment/storage	Publishing & printing	
Engineering/surveying	Gravel/sand equipment		
Engraving/stamping	Gymnastics	<b>Radio communications</b>	