

ELECTRONIC FILING OF PERSONAL PROPERTY LISTING

****FOR ELECTRONIC FILING PURPOSES ONLY****

File With County Assessors of Washington State

Property owners are required to file an annual listing of all taxable personal property that is located in a county of the State of Washington as of January 1 of each year. **This listing form is an option to file electronically and is intended for use of first-time filing only. If you choose to file a listing in hard-copy form or another electronic format, please contact the county assessor in which the property is located for an applicable listing form.** The county assessor must receive the listing by April 30. Owners of personal property must list each item, the year purchased, and the acquisition cost. The listing must be filed with the county assessor of the county where the property is located.

Instructions

Before you proceed, save this file to a local drive, then open the file from the local drive and fill it out. When completed save the file, click the E-mail tab, click county e-mail link, and attach the saved file to the outgoing e-mail and send it.

This file enables taxpayers to file personal property listings electronically with the assessor of each county where they have personal property located, and is encouraged for first-time filing. This multi-page form is in Microsoft Excel format, however, any file format that allows manipulation of the data may be used to provide an asset listing.

This Excel file holds each page of the form in a separate worksheet and contains all the pages needed to file a personal property listing with the county assessor. The names of the page are on the tabs (similar to file folder tabs) located at the bottom of the Excel window. Simply click on the tab of the page name you wish to view and input data.

Each page is partially protected, but the spaces that need words and numbers entered are unprotected. This allows users of this form to "tab" from space to space to move on the page, automatically skipping over the protected areas. Several pages include check boxes. Pressing "tab" will not take the cursor to these boxes. To check a box you MUST point to the box with the mouse pointer and click. Clicking a second time will remove the check.

*** Who must file?**

Every person, firm, association, or corporation - regardless of residency - who owns or controls personal property which is not specifically exempt. RCW 84.40.185 and WAC 458-12-060. E.g. Household goods are exempt.

*** What must be listed?**

All personal property located in the county that was in the control of, or use by, the taxpayer on January 1. This includes assets owned, leased by, loaned to, or borrowed by the taxpayer.

*** What must be included in the listing?**

1. Description of item
2. Year of original acquisition
3. Total original cost of each item including:
 - a. Freight cost
 - b. Installation cost
 - c. Trade-in allowance(Sales tax may be excluded or deducted from cost.)

File one listing per location.

*** Do I have to use this form?**

No, you can get a form from the assessor or this form may be replaced by an individual county assessor online, e-file, system. Please contact the assessor of the county where the property is located for complete instructions.

*** How do I file?**

Complete this report by filling in the spaces provided, clicking boxes, and listing assets as of January 1 on pages that apply. Send the completed report to the assessor of the county where the property is located.

*** What happens if I file late or fail to file?**

The assessor may apply penalties for late, incomplete, or reports not submitted. If received after the due date of April 30 a penalty of an additional 5% per month, to a maximum of 25%, of the tax due, not to exceed \$50 per day for the first month, may apply.

*** When and where do I file?**

All reports must be filed on or before April 30 every year with the appropriate county assessor.

*** If I have any questions, who should I call?**

The **county assessor personal property section** for the county where your property is located. A brochure listing specific personal property exemptions can be found at the following link:

dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/PersPr

For general information contact.

The County Assessor
Personal Property
Division

WARNING, E-mail transmission may not be secure.

TANGIBLE PERSONAL PROPERTY LISTING eFORM

For each page, use the **TAB** key to move to the next fill-in space and enter information.

For Washington State County of

Enter Name of County Here

As of

January 1, 2021

***Required Information**

Personal Property

Account/Parcel # (if known) _____ UBI # _____ SIC or NAICS Code _____

Month/Year business or farm began operating in this county: Month _____ Year _____

*Business/Taxpayer Name: _____ In Bankruptcy? Yes No

*Phone Number: _____ Fax #: _____ E-mail: _____

*Mailing Address: _____

*City: _____

*State: _____ Zip Code: _____

*Name of Person Submitting Report: _____

*Check the boxes to verify if: 1) The person submitting the report is authorized to do so. Yes

2) The person submitting verifies that the information is true & correct. Yes

Person to Contact Concerning This Report:

*Name: _____

Title: _____

Address: _____

City: _____

State: _____ Zip Code: _____

*Phone: _____ Fax #: _____

*E-Mail: _____

*Location/Address of property: _____

*City: _____

*Describe type of business: _____

Real Property Parcel #: _____

If business is farming, describe type above and complete an "Application for Exemption of Farm Machinery & Equipment" form at:
<https://dor.wa.gov/sites/default/files/legacy/Docs/forms/PropTx/Forms/AppForExmptMachEquip.doc>

Head of Family Exemption Qualification

Check the applicable boxes below.

Is the owner/user of the property a Sole Proprietor or the only beneficiary of a Trust? Yes No

If "YES" please answer the questions below.

Does the owner/user of the property reside with other family members? Yes No

Does the owner/user of the property receive an old age pension under the laws of WA State? Yes No

Is the owner/user of the property a surviving spouse who has not remarried (widow or widower)? Yes No

Is the owner/user of the property a US Citizen, over age 65, who has lived in the state for at least 10 yrs? Yes No

Owner/user may receive only one Head of Family Exemption (HOF) on Personal Property parcel/account in Washington State. If you qualify for the HOF exemption do you want this to be the account where the exemption is applied? Yes No

Please list below all real and personal property account numbers for the taxpayer reporting personal property located in the county.



Personal Property Owned as of January 1, 2021

When listing personal property, describe the property clearly. You may use more than one line if necessary.

If year built and year acquired are the same, use year acquired.

To reduce audit time please also send supporting IRS depreciation schedules to the assessor.

*Business/Taxpayer Name:	0			UBI #	0	
Description of Asset(s) Include assets loaned or rented to others in the county and the name and address of person or business.	Year		Price Paid	(if known)		Total Original Cost Basis
	Manuf'd or Built	Acquired		Trade-In Allowance	Sales Tax Paid	
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
To reduce audit time please also send supporting IRS depreciation schedules to the assessor.					TOTAL	0

Need more space? Make a copy by pointing your cursor at the Worksheet Tab below, hold down the "Ctrl" key then click and drag to the right of the Worksheet Tab.

Leasehold Improvements made at Business Location on or before January 1, 2021

When listing leasehold improvements, clearly describe all leasehold improvements. You may use more than one line if necessary. For additional information regarding assessment and valuation of leasehold improvements, please refer to "Personal and Industrial Property Valuation Guidelines -- Trended Investment Method for January 1, 2021" at:

<https://dor.wa.gov/find-taxes-rates/property-tax/personal-property-valuation-guidelines>

To reduce audit time please also send supporting IRS depreciation schedules to the assessor.

*Business/Taxpayer Name:	0		UBI #	0	
Description of Leasehold Improvements Note if lease requires removal at termination of lease.	Year Installed or Built	Original Cost	(if known)		Total Original Cost Basis
			Tenant Allowance	Sales Tax Paid	
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
To reduce audit time please also send supporting IRS depreciation schedules to the assessor.				TOTAL	0

Need more space? Make a copy by pointing your cursor at the Worksheet Tab below, hold down the "Ctrl" key then click and drag to the right of the Worksheet Tab.

Personal Property Rented or Leased as of January 1, 2021

When listing property, describe the property clearly. You may use more than one line if necessary.

Leasing Companies: May send separate asset listing as e-mail attachment.

Must include, at a minimum, name of lessee, business location, and all data required on "Owned" page.

*Business/Taxpayer Name:		0			UBI #		0	
Description of Asset(s) Include name and address of Lessor.	Year		Monthly Rent	Remaining Months of Lease on 1/1/21	(List cost data if known.)			Total Original Cost Basis
	Manuf'd or Built	Rented or Leased			Price Paid/Contract Amount	Trade-In Allowance	Sales Tax Paid	
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
							TOTAL	0

Personal Property Formerly Leased, Now Owned as of January 1, 2021

When listing property, describe the property clearly. You may use more than one line if necessary.
 List Original Cost Paid and Date Leased to Business by Leasing Company Instead of Lease Buy-out Price and D

*Business/Taxpayer Name:		0			UBI #		
Description of Asset(s) <small>Include name and address of Lessor.</small>	Year		Buy-Out Price	Buy-Out Year	Original Cost to Lessor		
	Manuf'd or Built	Rented or Leased			Price Paid/Contract Amount	Trade-In Allowance	Sales Tax Paid
							TOTAL

ate.

0

**Total Original
Cost Basis**

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

Personal Property Borrowed by or Loaned to User as of January 1, 2021

When listing personal property, describe the property clearly. You may use more than one line if necessary.

*Business/Taxpayer Name:	0		UBI #		0	
Description of Asset(s) Include name of person(s) who loaned asset to user. This may be the owner of the business loaning personal assets.	Year		(List cost data if known.)			Total Original Cost Basis
	Manuf'd or Built	Placed in Service	Price Paid	Trade-In Allowance	Sales Tax Paid	
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
TOTAL						0

SUPPLIES

Cost of Supplies on Hand - Average Supplies Inventory During the Year

Also use this page to list smaller purchases that are not listed elsewhere (such as expensed items like hand tools.)

Do not list items held for sale or inventory used in the manufacturing process,
or items that become a part of a manufactured product.

*Business/Taxpayer Name:	0		UBI #		0	
Description of Supplies, tools etc.	Annual Expense \$	How many weeks worth of these items are kept on hand?				OTHER (Explain)
		1 WEEK	2 WEEKS	3 WEEKS	4 WEEKS	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Do you store fuel?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Click one box to answer the question.			
If yes, how many gallons can you store?						
Approximately how full, on average, do you keep the tank?	<input type="checkbox"/> Full	<input type="checkbox"/> 3/4 Full	<input type="checkbox"/> 1/2 Full	<input type="checkbox"/> 1/4 Full	Click one box to answer the question.	
What was the annual expense for fuel?						
If not listed elsewhere in this report, assets such as hand tools, office - shop - maintenance supplies, spare parts, consumables, medical or dental supplies and shipping supplies should be listed. IRS Section 179 items also need to be listed below.						

RENTAL DVD/BLURAY VIDEOS, TAPES, & GAMES (Does not include game machines)

List Total Cost and Total Number of Videos and Year Purchased and Total Cost of Games in Rental Inventory on January 1, 2021

Do not list videos and games held exclusively for sale, new or used.

*Business/Taxpayer Name:			0	UBI #	0	
Blu-ray Disc Inventory			DVD Inventory		Video Game Inventory	
Year Purchased	Total Cost	Number of BR Discs	Total Cost	Number of DVDs	Total Cost	Number of Games
2020						
2019						
2018 and older						

Books on Tape			Other Rental Items (Including VHS Tapes)		Describe _____ _____ _____
Year Purchased	Total Cost	Number of Tapes	Total Cost	Number	
2020					
2019					
2018 and older					

Description of business and taxpayer comments about cost and number of items in rental inventory:

COST OF COMPUTER SOFTWARE

As of January 1, 2021

CANNED SOFTWARE

(Please attach a separate list if needed)

Year Acquired / Purchased:	Description	Acquisition Cost
2020		
2020		
2020		
2020		
2019		
2019		
2019		
2019		

(Software 2018 or older is exempt)

"Canned" or "off-the-shelf" Software: *Is typically marketed in the form of a packaged product distributed by retail sources. Most canned software is for mini or mainframe use and is distributed by the developer or licensee of the developer. An example of a canned software program would be a personal computer word processing program such as Microsoft Word.*

CUSTOM SOFTWARE

(Please attach a separate list if needed)

Year Acquired / Purchased:	Description	Acquisition Cost
2020		
2020		
2020		
2020		
2019		
2019		
2019		
2019		

Custom software: *Is developed with the assistance of in-house or third-party programmers who adapt existing programs or write new programs to meet the user's unique needs. In most cases, custom software is specific to the user and is not available throughout normal retail channels. An example of custom software would be a program specially designed for a business to handle its unique billing and record keeping requirements.*

Note: "Embedded software": *Can either be distributed as a part of the machine with which it operates or it can be distributed on an intermediate media (typically magnetic) and then loaded onto the machine. Embedded software is software that is actually part of the machine or product; internal memory device (typically a memory chip or a hard disk) contain the software. Often, embedded software is invisible to the actual user. Examples of embedded software would be the software that runs a hand-held electronic calculator or a video game and the BIOS (basic input and output) software resident on all microprocessors. Embedded software is 100% taxable.*

To ask about the availability of this publication in an alternate format for the visually impaired, please call please call (360) 705-6715. Teletype (TTY) users may call (360) 705-6718. For assistance, call the County Assessor.