

Form 64 0102

For general information contact:

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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 of the county where the property is located.

<p>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.</p>	<p>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.</p>
<p>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.</p>	<p>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.</p>
<p>What must be included in the listing? 1. Description 2. Year of purchase, if used include year manufactured if known. 3. Cost of each item Include freight, installation and Trade-in allowance and deduct sales tax paid. (Sales tax may be excluded or deducted from cost.) <i>File one listing per location.</i></p>	<p>When and where do I file? All reports must be filed on or before April 30 every year with the appropriate county assessor.</p>
<p>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.</p>	<p>If I have any questions, who should I call? The county assessor personal property section for the county where your property is located.</p>

Tangible Personal Property Listing

For Washington State County of:

***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

*Mailing address:

*City:

*State:

*Zip:

*Phone:

Fax:

Email:

*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 and correct.

No

Person to contact concerning this report:

*Name:

Title:

Address:

City:

State:

Zip:

*Phone:

Fax:

*Email:

*Location/address of property:

* City:

State:

Zip:

*Describe type of business:

Real property parcel #:

If business is farming, describe type above and complete an "[Application for Exemption of Farm Machinery & Equipment](#)."

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

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/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 years?.....	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 Year:

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:

UBI #:

Description of asset(s): <i>Include assets loaned or rented to others in the county and the name and address of person or business.</i>	Year		Price paid:	(If known)		Total original cost basis:
	Manuf'd or built acquired:	Acquired:		Trade-In allowance:	Sales tax paid:	
To reduce audit time please also send supporting IRS depreciation schedules to the assessor.					TOTAL:	

Improvements made at Business Location

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

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

*Business/taxpayer name:

UBI #:

Description of leasehold improvements: <i>Note: if lease requires removal at termination of lease.</i>	Year installed or built:	Original cost:
To reduce audit time please also send supporting IRS depreciation schedules to the assessor.	TOTAL:	

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Personal Property Rented or Leased

When listing property, clearly describe the property. You may use more than one line if necessary. May send separate asset listing as email attachment. Must include, at a minimum, name of lessee, business location, and all data required on "Owned" page.

*Business/taxpayer name:

UBI #:

Description of asset(s): <i>Include name and address of Lessor.</i>	Year		Monthly rent:	Remaining months of lease on 1/1:	(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:	
To reduce audit time please also send supporting IRS depreciation schedules to the assessor.							TOTAL:	

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Personal Property Formerly Leased, Now Owned

When listing property, clearly describe the property. You may use more than one line if necessary. Original cost paid and date leased to business by leasing company instead of lease buy-out price and date.

*Business/taxpayer name:

UBI #:

Description of asset(s): <i>Include name and address of Lessor.</i>	Year		Buy-out price:	Buy-out year:	Original cost to lessor			Total original cost basis:
	Manuf'd or built:	Rented or leased:			Price paid/contract amount:	Trade-In allowance:	Sales tax paid:	
To reduce audit time please also send supporting IRS depreciation schedules to the assessor.							TOTAL:	

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Personal Property Borrowed by or Loaned to User

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

*Business/taxpayer name:

UBI #:

Description of asset(s): <i>Include name of person(s) who loaned asset to user. This may be the owner of the business loaning personal.</i>	Year		(List cost data if known)			Total original cost basis:
	Manuf'd or built:	Placed in service:	Price paid/contract amount:	Trade-In allowance:	Sales tax paid:	
To reduce audit time please also send supporting IRS depreciation schedules to the assessor.					TOTAL:	

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:

UBI #:

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:	
Do you store fuel?	Yes	No	Check one box to answer the question.			
If yes, how many gallons can you store?						
Approximately how full, on average, do you keep the tank?	Full	3/4 full	1/2 full	1/4 full	Click one box to answer the question.	
What are 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, year purchased, and total cost of games in rental inventory.

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

*Business/taxpayer name:

UBI #:

<u>BluRay DVD & video game inventory</u>			<u>DVD inventory</u>		<u>VHS video inventory</u>	
Year purchased:	Total cost:	Number of BR DVD's/games:	Total cost:	Number of DVD's:	Total cost:	Number of tapes:
<u>Books on tape</u>			<u>Other rental items</u>		Describe:	
Year purchased:	Total cost:	Number of tapes:	Total cost:	Number:		

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

Cost of Computer Software

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Canned software		
<i>(Please attach a separate list if needed)</i>		
Year acquired/purchased:	Description:	Acquisition cost:

(Software three years or older are 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 license of the developer. An example of a canned software program would be a personal computer word processing program such as Microsoft Word.

Custom software		
<i>(Please attach a separate list if needed)</i>		
Year acquired/purchased:	Description:	Acquisition cost:

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.