RETURN TO:
Wilson County Tax Office
PO Box 2106
Wilson, NC 27894-2106

ROBBIE CRUMPLER
252-399-2912

COUNTY OF WILSON
BUSINESS PROPERTY LISTING

TO AVOID A LATE LISTING PENALTY RETURN ON OR BEFORE JANUARY 31ST

2015

FOR DEPARTMENT USE ONLY	ACCOUNT NUMBER	ABSTRACT #	TWP	DISTRICT	CITY	PENALTY	VALUE

CONTACT PERSON FOR AUDIT

ADDRESS & PHONE

CONTACT PERSON FOR

NAME & ADDRESS

FEDERAL ID#

NAICS CODE

DATE BUSINESS BEGAN IN THIS COUNTY

DATE BUSINESS (FISCAL) YEAR ENDS

FILL IN APPLICABLE CIRCLE:

○ PARTNERSHIP ○ SOLE ○ UNINCORPORATED

○ CORPORATION ○ OTHER (SPECIFY)

FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY

○ RETAIL ○ WHOLESALE ○ MANUFACTURING

○ SERVICE ○ LEASING/RENTAL ○ FARMING

○ OTHER (SPECIFY)

YOU CAN NOW LIST ONLINE WITH TAXscribe!!!!!
link at http://www.wilson-co.com or direct at
https://wilson.nc.taxscribe.com

OTHER N.C. COUNTIES WHERE

PHYSICAL ADDRESS

REAL ESTATE OWNED BY

NAME IN WHICH BUSINESS WAS LISTED LAST YEAR

WHAT IS PRINCIPAL BUSINESS IN THIS COUNTY

IF OUT OF BUSINESS COMPLETE THIS SECTION

DATE CEASED

FILL IN APPLICABLE CIRCLE:

○ SOLD ○ CLOSED ○ BANKRUPT ○ OTHER

SOLD EQUIPMENT, FIXTURES, SUPPLIES TO

BUYER'S ADDRESS & PHONE

SCHEDULE A — PERSONAL PROPERTY - SEE INSTRUCTIONS

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
2012				
2011				
2010				
2009				
2008				
2007				
2006				
2005				
2004				
2003				
2002				
2001				
2000				
PRIOR				
TOTAL				

GROUP (2) CONSTRUCTION IN PROGRESS

LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G

TOTAL CIP: $_____

YEAR ACQUIRED	GROUP (3) OFFICE FURNITURE & FIXTURES			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
2012				
2011				
2010				
2009				
2008				
2007				
2006				
2005				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (4) COMPUTER EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
2012				
2011				
PRIOR				
TOTAL				

DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE
County addresses and additional schedules are available at:
http://www.dornc.com/downloads/property_listingform.html
Send to appropriate county tax office.

SCHEDULE A (CONTINUED)	**PERSONAL PROPERTY** - SEE INSTRUCTIONS

Save time and submit your listing forms online with TAXscribe!!!!!

link at http://www.wilson-co.com
or
direct at https://wilson.nc.taxscribe.com

See the enclosed brochure for more information.

GROUP (7) SUPPLIES	COST
1. OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES	
2. FUELS HELD FOR CONSUMPTION	
3. REPLACEMENT PARTS AND SPARE PARTS	
4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED	
5. RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED	
6. ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE	
7. TOTAL	

YEAR ACQUIRED	GROUP (5) LEASEHOLD IMPROVEMENTS			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
2012				
2011				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (6) EXPENSED ITEMS		Capitialization Threshold	
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (8) OTHER - TO BE USED WITH COUNTY APPROVAL			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
2012				
2011				
2010				
2009				
2008				
2007				
2006				
2005				
2004				
2003				
PRIOR				
TOTAL				

SCHEDULE B — VEHICULAR EQUIPMENT & MOBILE HOMES OR MOBILE OFFICES

If you answer yes to any of questions 1-6 below, you must attach a list which corresponds with the equipment type listed below. Indicate number of short-term rental vehicles owned for question 7.

1. Does your business own any Unregistered Motor Vehicles?	○ YES	○ NO	
2. Does your business own any Multi-year or permanently registered Trailers?	○ YES	○ NO	**If yes attach schedule B1**
3. Does your business own any special bodies on vehicles?	○ YES	○ NO	
4. Does your business own any watercraft or engines for watercraft?	○ YES	○ NO	**If yes attach schedule B2**
5. Does your business own any Mobile Homes or Mobile Offices?	○ YES	○ NO	**If yes attach schedule B3**
6. Does your business own any Aircraft?	○ YES	○ NO	**If yes attach schedule B4**
7. Does your business own any vehicles held for short-term rental?	○ YES	○ NO	**If yes attach list**

SCHEDULE C — LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS

N.C.G.S. 105-315 AND 105-316 requires every person having custody of taxable tangible personal property that has been entrusted to him by another for any business purpose to furnish a separate list containing name, address and description of this property. If you answer yes to one of the following three questions attach copy of such property.

1. Does your business hold any Leased Property, owned by another party (are you a lessee)?	○ YES	○ NO
2. Do you have any property used by your business, or in your possession that is owned by others?	○ YES	○ NO
3. Do you operate a mobile home park, campground, marina, aircraft storage facility or similar business?	○ YES	○ NO

SCHEDULE D	SEPARATELY SCHEDULED PROPERTY

1. Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes? ○ YES ○ NO

   Please describe the items and estimated value of items if applicable.

SCHEDULE E	FARM EQUIPMENT

Does your business own any tractors and/or other farm equipment ○ YES ○ NO ○ Cost on Schedule A

If so, list and attach separate list. If listed by cost on Schedule A, indicate above but still include information on separate list.

SCHEDULE F	INTANGIBLE PERSONAL PROPERTY

Do you lease or rent real property from exempt owners, such as a church, local, state or federal government, an airport authority, university, or other exempt owner?

○ YES ○ NO If yes, include lease information below. Attach additional list if necessary

NAME AND ADDRESS OF OWNER	DESCRIPTION OF PROPERTY	DATE OF LEASE AND LEASE TERM	MONTHLY PAYMENT	ACCT. #

SCHEDULE G	ACQUISITIONS AND DISPOSALS DETAIL

Acquisitions and disposals detail of machinery, equipment, furniture and fixtures and computer equipment, and leasehold improvements in the prior year. If there is not enough room below, attach separate list.

ACQUISITIONS - ITEMIZE IN DETAIL	100% ORIGINAL COST	DISPOSALS - ITEMIZE IN DETAIL	YEAR ACQUIRED	100% ORIGINAL COST

SCHEDULE H	REAL ESTATE IMPROVEMENTS

During the past calendar year, did your business make improvements and/or other additions to real property, owned by your business? If yes, attach separate list with information on such improvements. ○ YES ○ NO

AFFIRMATION

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: ☐ Taxpayer ☐ Guardian ☐ Authorized Agent ☐ Other person having knowledge of and charged with the care of the person and property of the taxpayer

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations, Authorized Agents:

☐ Principle Officer of the Taxpayer Title_____

☐ Full-time employee of the taxpayer who has been officially empowered by the principle officer to list the property and sign the affirmation. Title_____

☐ Authorized Agent. If this capacity is selected, I certify that I have a NCDOR Form AV-59 on file for this taxpayer: ☐ Yes ☐ No

Under penalties by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and other information, is true and complete. (If this affirmation is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all the taxpayer's property subject to taxation in this county and that this affirmation is based on all the information of which he has any knowledge.)

Signature **Date** **Authorized Agent Address**

Telephone Number **Fax Number** **Email Address**

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statute which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 6 months).

INSTRUCTIONS – Listings due By January 31.

Commonly Asked Questions

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 this 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." A class 2 misdemeanor is punishable by imprisonment of up to 60 days.

When and where to list?

Listings are due on or before January 31. They must be filed with the County Tax Department. DO NOT FILE THIS FORM WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE. This form will not be accepted by the NC Department of Revenue.

A list of county tax office addresses can be found at the NC Department of Revenue's Website. http://www.dor.state.nc.us/publications/property.html

As required by state law, late listings will receive a penalty. An extension of time to list may be obtained by sending a written request showing "good cause" to the County Assessor by January 31.

How do I list? -- Three important rules:

(1) Read these INSTRUCTIONS for each schedule or group. Contact your county tax office if you need additional clarification.
(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". A listing form may be rejected for these reasons and could result in late listing penalties.
(3) Listings must be filed based on the tax district where the property is physically located. If you have received multiple listing forms, each form must be completed separately.

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) Other N.C. Counties where personal property is located: If your business has property normally located in other counties, list those counties here.
(2) 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.
(3) 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.
(4) Principal Business in this County: What does the listed business do? For example: Tobacco Farmer, Manufacture electrical appliances, Laundromat, Restaurant. The **SIC or NAICS code** may help describe this information, if you do not know the **SIC or NAICS code**, please write "unknown".
(5) Complete other requested business information. Make any address changes.
(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.

Schedule A

The year acquired column: The rows which begin "2014" are the rows in which you report property acquired during the calendar year 2014. Other years follow the same format.

Schedule A is divided into eight (8) groups. Each is addressed below. Some counties may have the column "Prior Years Cost" pre-printed. This column should contain the cost information from last year's listing. If it does not, please complete this column, referring back to your last year's listing. List under "Current Year's 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 "Prior Yr. Cost" to "Current Yr. Cost". The "Prior Year's Cost" plus "Additions" minus "Deletions" should equal "Current Years Cost" If there are any additions and/or deletions, please note those under schedule G, Acquisitions and Disposals Detail. 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, expensed costs, and construction period interest.

The cost figures reported should be historical cost, that is the original cost of an item 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 2003 for $100, but the individual you purchased the equipment from acquired the equipment in 1998 for $1000. You, the current owner, should report the property as acquired in 1998 for $1000.

Property should be reported at its actual historical installed cost IF at the retail level of trade. For example, a manufacturer of computers can make a certain model for $1000 total cost. It is typically available to any retail customer for $2000. If the manufacturer uses the model for business purposes, he should report the computer at it's cost at the retail level of trade, which is $2000, not the $1000 it actually cost the manufacturer. Leasing companies must list property they lease at the retail trade level, even if their actual cost is at the manufacturer or wholesaler level of trade.

Group (1) MACHINERY & EQUIPMENT

This is the group used for reporting the cost of all machinery and equipment. This includes all warehouse and packaging equipment, as well as manufacturing equipment, production lines, hi-tech or low-tech. List the total cost by year of acquisition, including fully depreciated assets that are still connected with the business. For example, a manufacturer of textiles purchased a knitting machine in October 2006 for $10,000. The sales tax was $200, shipping charges were $200, and installation costs were $200. The total cost that the manufacturer should report is $10,600, if there were no other costs incurred. The $10,600 should be added in group (1) to the 2006 current year's cost column.

Group (2) Construction in Progress (CIP)

CIP is business personal property which is under construction on January 1. The accountant will typically not capitalize the assets under construction until all of the costs associated with the asset are known. In the interim period, the accountant will typically maintain the costs of the asset in a CIP account. The total of this account represents investment in tangible personal property, and is to be listed with the other capital assets of the business during the listing period. List in detail. If you have no CIP, write "none".

Group (3) Office Furniture & Fixtures

This group is for reporting the costs of all furniture & fixtures and small office machines used in the business operation. This includes, but is not limited to, file cabinets, desks, chairs, adding machines, curtains, blinds, ceiling fans, window air conditioners, telephones, intercom systems, and burglar alarm systems.

Group (4) Computer Equipment

This group is for reporting the costs of non-production computers & peripherals. This includes, but is not limited to, personal computers, midrange, or mainframes, as well as the monitors, printers, scanners, magnetic storage devices, cables, & other peripherals associated with those computers. This category also includes software that is capitalized and purchased from an unrelated business entity. This does not include high tech equipment such as proprietary computerized point of sale equipment or high tech medical equipment, or computer controlled equipment, or the high-tech computer components that control the equipment. This type of equipment would be included in Group (1) or "other".

Group (5) Leasehold Improvements

This group includes real estate improvements to leased property contracted for, installed, and paid for by the lessee which may remain with the real estate, thereby becoming an integral part of the leased fee real estate upon expiration or termination of the current lease, but which are the property of the current lessee who installed it. (Examples are lavatories installed by lessee in a barbershop, special lighting, or dropped ceiling.) If you have no leasehold improvements write "none". Contact the appropriate county to determine if you question if leasehold improvements have already been appraised as real property.

Group (6) Expensed Items

This group is for reporting any assets which would typically be capitalized, but due to the business' capitalization threshold, they have been expensed. Section 179 expensed items should be included in the appropriate group (1) through (4). Fill in the blank which asks for your business' "Capitalization Threshold." If you have no expensed items write "none".

Group (7) Supplies

Almost all businesses have supplies. These include normal business operating supplies. List the cost on hand as of January 1. Remember, the temporary absence of property on January 1 does not mean it should not be listed if that property is normally present. Supplies that are immediately consumed in the manufacturing process or that become a part of the property being sold, such as packaging materials, or raw materials, for a manufacturer, do not have to be listed. Even though inventory is exempt, supplies are not. Even if a business carries supplies in an inventory account, they remain taxable.

Group (8) Other

This group will not be used unless instructed by authorized county tax personnel.

SCHEDULE B VEHICULAR EQUIPMENT - ATTACH ADDITIONAL SCHEDULES IF NECESSARY

Motor Vehicles registered with the NC Department of Motor Vehicles as of January 1 do not have to be listed. Please answer the questions on the form to determine if you should complete and attach separate schedules B-1 for certain other vehicles, B-2 for Watercraft or Watercraft engines, B-3 for Mobile Homes or Mobile Offices, or B-4 for Aircraft.

SCHEDULE C PROPERTY IN YOUR POSSESSION, BUT OWNED BY OTHERS

If on January 1, you have in your possession any business machines, machinery, furniture, vending equipment, game machines, postage meters, or any other equipment which is loaned, leased, or otherwise held and not owned by you, a complete description and ownership of the property should be reported in this section. This information is for office use only. Assessments will be made to the owner/lessor. If you have already filed the January 15th report required by §105-315, so indicate. If you have none, write "none" in this section. If property is held by a lessee under a "capital lease" where there is a conditional sales contract, or if title to the property will transfer at the end of the lease due to a nominal "purchase upon termination" fee, then the lessee is responsible for listing under the appropriate group.

SCHEDULE D, E, F, G, H, I, AND J please answer the questions provided on the form to determine if you need to complete and attach separate schedules E-1, G-1, H-1, I-1or J-1 to the main business personal property listing form. See Billboard related informational page following Schedule I-1.

AFFIRMATION

If the form is not signed by an authorized person, it will be rejected and could be subject to penalties. This section describes who may sign the listing form.

Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service. Any other indication of the date mailed (such as your own postage meter) is not considered and the listing shall be deemed to be filed when received in the office of the tax assessor.

Any person who willfully attempts, or who willfully aids or abets any person to attempt, in any manner to evade or defeat the taxes imposed under this Subchapter (of the Revenue Laws), whether by removal or concealment of property or otherwise, shall be guilty of aClass 2 misdemeanor. (Punishable by imprisonment up to 60 days)