

# State of Ohio Inter-County Return of Taxable Business Property

Additional copies of this form may be downloaded from our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Current taxpayer business information (required).**

Name \_\_\_\_\_

Address\* \_\_\_\_\_  
\_\_\_\_\_

FEIN or SSN \_\_\_\_\_ Ohio charter number \_\_\_\_\_

NAICS code \_\_\_\_\_

\*Mailing address of the taxpayer's corporate headquarters is required. All assessments and billings will be mailed to the address above. If assessments and billings are to be mailed to a tax representative, check the box at right, include a written request with this return – on company stationery – and complete Section 2 of the contact and signature page with the mailing information. **The information above is still required.**



Type of Entity: Corporation \_\_\_\_\_ Partnership \_\_\_\_\_ LP \_\_\_\_\_ Ltd. liability co. \_\_\_\_\_ Sole proprietor \_\_\_\_\_ Other \_\_\_\_\_

Date of incorporation or qualification in Ohio \_\_\_\_\_ Date business commenced in Ohio \_\_\_\_\_

**Tax return due date is April 30th – Extended due date is June 15th**

or next business day if the 30th or 15th falls on a weekend

**Filing extension granted? Yes \_\_\_\_\_ No \_\_\_\_\_ Confirmation enclosed? Yes \_\_\_\_\_ No \_\_\_\_\_**

If a single county extension was granted, the confirmation must be enclosed  
in this return or a late filing penalty will be assessed.

**Total list value of tangible personal property (before \$10,000 exemption) \$ \_\_\_\_\_**

**For Use by the Department of Taxation Only – Do Not Write in the Area Below**

Taxing District/ Preassessment Verification	Consolidated	Claim	913 EX	Penalty _____ %
<b>Office Audited</b>	<b>Field Audited</b>	<div style="border: 1px solid black; padding: 10px; margin: 0 auto; width: 80%;"> <p style="text-align: center; margin: 0;"><b>Data Entry Label</b></p> <p style="text-align: center; margin: 5px 0 0 0;"><b>or</b></p> <p style="margin: 0;">Assessment date _____ By _____</p> </div>		
Agent _____ Date _____	Agent _____ Date _____			
Supr. _____ Date _____	Supr. _____ Date _____			

This return is not filed in duplicate.  
If listed value is \$10,000 or less, this return is not required to be filed.  
This form is also used for filing an inter-county new taxpayer return.

## What's New for 2006

### **Tangible Personal Property**

As part of Ohio's tax reform initiative, the state's recently passed budget bill, Am. Sub. H.B. 66 (126<sup>th</sup> General Assembly), phases out the personal property tax on general business machinery and equipment, inventory, and furniture and fixtures over four years. The list percentages for the phase-out period can be found in Ohio Revised Code (R.C.) 5711.22 and are as follows:

<u>Return Year</u>	<u>List Percentage</u>
2006	18.75%
2007	12.50%
2008	6.25%
2009	0.00%

**Additionally, all manufacturing equipment first placed in service in Ohio by a manufacturer on or after Jan. 1, 2005, is immediately exempt.** "Manufacturing equipment" includes machinery, equipment, tools, implements and patterns, jigs, dies and drawings used at a manufacturing facility by a manufacturer. A "manufacturing facility" is a facility or portion of a facility used for manufacturing, mining, refining, rectifying or combining different materials with a view to profit. In addition to supplying new definitions for "manufacturing equipment" and "manufacturing facility," R.C. 5711.16, as amended by Am. Sub. H.B. 66, provides definitions for "manufacturer" and "manufacturing inventory." New manufacturing equipment meeting this definition should be listed at 0% of its true value beginning with the 2006 return (R.C. 5711.22).

**Schedule 5 has been added to this form to report only that manufacturing equipment that is exempt as a result of this change.** All manufacturing or mining equipment first used in business prior to Jan. 1, 2005 is required to be listed and assessed in Schedule 2.

**Note that the new manufacturing definitions apply to property required to be listed in Schedule 2.** Only taxpayers meeting the new manufacturing definitions should report the value of manufacturing or mining equipment, placed in service prior to Jan. 1, 2005, in Schedule 2. All other equipment should be reported in Schedule 4.

**Am. Sub. H.B. 66 also phases out the grain handling tax.** For the 2006 form 925, Return of Grains Handled return, the tax rate for grain handling is lowered to 1/4 mill per bushel for wheat and flax, and 1/8 mill for all other grains handled. No return is due in 2007 or any year thereafter.

**Am. Sub. H.B. 66 changed the method used to calculate the interest rate applied to personal property tax underpayments and overpayments, effective July 1, 2005.** Previously, the interest rate was equal to the federal short-term rate plus 3%. Under revised law, the interest rate will be equal to the federal short-term rate without any adjustment.

## Reminders

- Within Ohio's 88 counties there are more than 4,000 possible taxing jurisdiction combinations. They are composed of unique combinations of cities, townships, villages, school districts, safety districts, etc. **Each district is identified by a unique number within each county and also at the state level for the inter-county return.** As a local source of revenue, the personal property tax rates are also unique for each jurisdiction. To ensure that your personal property is listed in the correct taxing district and your tax liability is computed based upon the correct tax rate, you should **1)** contact your local county auditor to verify – by address – the correct taxing district in which your property is located; or **2)** refer to last year's personal property preliminary or amended assessment certificate or real estate bills for the correct taxing district name and number.
- A personal property tax return (form 920 or form 945) is no longer required to be filed if the listed value *before* exemption is \$10,000 or less.
- For those using a software package to create your personal property tax return, remember to incorporate into your existing data any amended assessments showing taxing district changes made subsequent to filing your original 2005 personal property tax return. For an inter-county return, make sure the recapitulation page is printed and submitted in landscape view. Recapitulation pages printed and submitted in portrait view are unacceptable and will be returned to the taxpayer for correction and resubmission prior to the due date.
- Taxpayers having tangible personal property used in business and located in only **one** Ohio county must file form 920 with the appropriate county auditor. Taxpayers having personal property used in business and located in **more than** one Ohio county must file form 945 with the tax commissioner. An inter-county tax return filed with the tax commissioner reporting personal property values in only one county will be forwarded to the appropriate county auditor for assessment. The taxpayer will be notified immediately of this action since at least one-half of the total tax due will need to be submitted to that county within 10 days of the county's receipt of the reported values to avoid a late-filing penalty.
- In every case, the taxpayer's mailing address of record must be recorded on the face of the inter-county return. If the taxpayer wishes to have the assessment and bill(s) associated with the return to be mailed to a tax representative or a registered agent, **(1)** the appropriate box on the front of their return must be checked, **(2)** a letter of authorization on the taxpayer's stationery must accompany the return and **(3)** Section 2 of the contact and signature page (form 945) must be completed with the tax representative's or agent's mailing address.
- The Ohio Revised Code does not authorize the use of "divisions" as a reporting mechanism when filing a consolidated personal property tax return – the entity owning the property must list that property. The department allows the use of the "division" designation as a courtesy to our taxpayers. Any use of "divisions" must be properly identified according to the legal entity actually owning the property. The parent or subsidiary company must first be identified at the top of the recapitulation page with all "divisions" belonging to that parent or individual subsidiary company being listed beneath. Any "division" designation used on the inter-county recapitulation page without properly identifying the actual owner of the listed property (parent or subsidiary) will result in the department's disallowance of that taxpayer using the "division" designation on future returns.
- Commonly used **2006** tax forms and schedules are available on our Web site at **tax.ohio.gov**, most in both download-able and fill-in formats.
- Applications for an extension of time to file the inter-county return (form 945) may be made by regular or certified mail (preferred method), authorized delivery services, fax or e-mail. Please note, however, that all extension requests **must be received** by the tax commissioner on or before April 30 to be considered. Mechanical and electronic failures do occur so if you choose to submit your request by fax or e-mail, you assume the risk that it has been received by our office. Likewise, applications sent by regular mail will be considered timely only if they are **received** by our office on or before April 30. The U.S. postmark date will **not** be accepted as the date of receipt. However, as with the tax return itself, if the extension application is sent by certified mail or authorized delivery service, the date of mailing will be accepted as the date received by the tax commissioner. Confirmation of receipt of your request cannot be made; the only confirmation sent will be of the granted extension. Please allow up to six weeks to receive your granted extension confirmation.
- The 2006 Tax Rate Booklet and Guidelines Book will not be available as printed publications. However, both publications will be available on our Web site by March 2006. Again, the Tax Rate Booklet will contain both the county version and the corresponding state taxing district numbers that are required to be used when filing the inter-county tax return.

## Definitions and General Instructions

**Taxpayer** – A personal property taxpayer includes every person or business entity owning or having a beneficial interest in taxable personal property that is located and used in business in Ohio as of Jan. 1. When a taxpayer first engages in Ohio business after Jan. 1, a new taxpayer return is due within 90 days of commencing business. Contact the department for additional instructions for filing a new taxpayer return.

**Inter-County Return of Taxable Business Property – Form 945.** Use of this tax return is restricted to businesses having taxable personal property in more than one county and is filed with the Ohio Department of Taxation.

**County Return of Taxable Business Property – Form 920.** Is to be used by businesses with taxable personal property in only one county. This form is filed in duplicate with the auditor of the county in which business is being conducted.

**Ohio Balance Sheet – Form 921.** This form must be completed and filed with the tax return. When a consolidated tax return is filed, a consolidating balance sheet covering all corporations and in the format of form 921 must be included. Column headings must reflect each corporation's assets located in and out of Ohio, and both intercompany eliminations and consolidated totals in and out of Ohio.

**Filing Dates** – The taxable business property return and balance sheet, plus any additional computations and exhibits, must be filed with the appropriate authority between Feb. 15 and April 30. Application for inter-county and single county time extensions for filing are made to the Ohio Department of Taxation and county auditor, respectively, before April 30. If approved, the extension will be granted until June 15. If the last date of the filing period (April 30th or as extended) occurs on a nonbusiness day, the next succeeding business day becomes the last date of the filing period. Ohio law provides a maximum penalty of 50% for failure to file a timely return or failure to list or disclose taxable property. Any extension that has been issued should be attached to the inside cover of the tax return at the time of filing.

To be timely filed, the return must be received by the tax commissioner on or before the due date. The mailing of a return, except by certified mail, does not constitute filing. To ensure timely delivery to and receipt by the tax commissioner, certified mail, personal delivery or an approved delivery service should be used, or the return may be filed in person with the tax commissioner.

**Classification of Property** – Personal property is defined as every tangible thing that is the subject of ownership, excepting real property. Real property is defined as land, growing crops, and unless specified as primarily devoted to the business rather than the land itself, all buildings, structures, improvements and fixtures on the land. Contractors' (construction in progress) building components, machinery and equipment, materials, etc., that will become real property upon completion, are to be considered personal property until they are incorporated into the real estate. Personal property owned

by a contractor is not considered construction-in-progress during construction.

**Listing Date** – All tangible personal property used in business must be listed and assessed unless specifically exempt. The tax listing date for all personal property used in business is the close of business on Dec. 31. However, a taxpayer using a fiscal year-end for federal income tax purposes must employ the last preceding fiscal year end for listing personal property used in business. If such taxpayer has not been engaged in business in Ohio a full 12 months preceding the fiscal year-end, they must employ Dec. 31. (Ohio Adm. Code 5703-04)

**True Value** – The Ohio Revised Code (R.C. 5711.18) specifies that the true value of tangible personal property is its depreciated book value, unless the assessor finds otherwise. The tax commissioner has prescribed valuation methods for both depreciable assets and inventory. The taxpayer may report his property at a value other than that which is determined by the prescribed valuation methods, but any deviation from these prescribed valuation methods must be substantiated by the taxpayer with probative evidence. Any value that is below the net book value of the property must also be reported on form 902, filed with the tax return. Other valuation methods, such as accelerated depreciation or last-in-first-out (LIFO) inventory valuations, are subject to review by the tax commissioner. The rejection of the valuation method used by the taxpayer when reporting his property may result in additional taxes and interest owed by the taxpayer.

**Inventories** – Ohio law (R.C. 5711.15 and 5711.16) requires inventories of manufacturers and merchants to be listed on the average monthly basis. The average value shall be determined by dividing the aggregate of the month-end inventories by the number of months engaged in business in Ohio. (Ohio Adm. Code 5703-3-16) Expanding to new locations or movement to another taxing district during a year will result in partial year's inventory in multiple districts. Example: A merchant moving from taxing district "A" to taxing district "B" at mid-year would report value in each taxing district by totalling the inventory in each district separately and dividing by 12 (the number of months in business in Ohio). If the books do not provide those monthly values, the gross profits method may be used, provided purchases and sales are accrued properly.

A manufacturer is defined as a person who purchases, receives or holds personal property for the purpose of adding to its value by manufacturing, refining, rectifying or combining different materials with a view of making a gain or profit (R.C. 5711.16). A merchant is defined as a person who owns or has possession or subject to his control personal property that is held for sale with a view of making a gain or profit (R.C. 5711.15). Supply inventories of a merchant and inventories of taxpayers other than manufacturers and merchants must be listed as of end of business year. Such inventories include

those of mines, quarries, laundries, dry cleaners, contractors, repair shops, garages, etc. The listing percentage is 18.75% for the year 2006.

**Depreciable Assets** – Depreciable assets should be listed in the appropriate schedule by taxing district at true value, which may be greater or less than book value, as of the taxpayer's listing date. The tax commissioner has prescribed composite annual allowances and the method of application, by type of business activities, to be used in lieu of book depreciation for computing the true value of depreciable assets. For further instructions refer to page 27. In those instances where true value is less than book value, form 902 must be filed with the tax return.

**Leased Property** – Must be listed by the owner, regardless of the terms of the lease agreement concerning tax liability. If the lessee is obligated to purchase the property, they are deemed to be the owner; otherwise, the lessor is deemed to be the owner (Ohio Adm. Code 5703-3-14). If you lease property to a public utility, contact the Ohio Department of Taxation, Property Tax Division, for instructions for listing and valuing that property.

**Listed Value** – Listed value is true value times the applicable listing percentage. For tax year 2006, the listing percentage for both fixed assets and inventories is 18.75%. If you have property used for generating and distributing electricity to others, contact the Property Tax Division for instructions for listing that property. All listed values are to be rounded to the nearest \$10 and carried forward to the recapitulation (pages 21-22).

**\$10,000 Exemption** – The first \$10,000 of listed value of taxable personal property owned by a taxpayer is exempt from taxation to the owner. The exemption is applied in the taxing district with the highest listed value. If that is less than \$10,000, the remaining amount is applied in the taxing district with the next highest value until either the \$10,000 exemption is exhausted or a net taxable value of zero is reached. This exemption is not transferable to another taxpayer and cannot be carried forward or back to any other year. If the list value is \$10,000 or less, a return is not required to be filed.

**Exempt Property** – Depreciable assets classified as personal property and excluded or exempted from taxation include: motor vehicles registered and licensed in the name of the owners; aircraft registered and licensed in the name of the owner; property for which an exempt facility certificate has been applied for or certified exempt; patterns, jigs, dies and drawings when held for use and not for sale or lease

in the ordinary course of business; construction in progress while under construction or installation and not capable of operation; harvested crops belonging to the producer thereof, depreciable assets, and domestic animals used in agriculture and leased personal property used exclusively for agricultural purposes; merchandising inventory owned by a merchant consisting of machinery and equipment and accessories therefore, which are new or used, and designed or built for agriculture use (Ohio Adm. Code 5703-3-30); manufacturing equipment purchased and placed in service after Jan. 1, 2005 and not previously used in business in Ohio, all personal property located in an urban jobs and enterprise zone that is exempt by agreement, inventory or display items located in a foreign trade zone; and personal property located on lands ceded to the federal government. **Form 913EX must be filed with this return by taxpayers who have personal property in an enterprise zone or hazardous substance reclamation area.** Do not include exempt or nontaxable tangible personal property values in the taxable values carried forward to the recapitulation pages.

**Taxing Districts** – Tangible personal property is required to be listed in the taxing district where it is physically located on the listing date. It is important that the correct and complete name and number of each taxing district be shown to ensure correct billing. Taxing district names normally consist of the name of a township, city or village, and a school district. If the exact name is unknown, refer to the assessment certificates from the previous year, your real estate tax bills or contact the auditor of the county in which the property is located (see telephone numbers on back cover). In most cases, inter-county taxing district numbers differ from those used by individual counties for form 920. All inter-county taxing district numbers are four digits and are all numerical. The four-digit taxing district number can be obtained from your last year's inter-county assessment certificates (form 947), the Rates of Taxation book, which is published annually by this department and is available on the Internet at tax.ohio.gov, or by calling the local county auditor, being sure to notify them that you are filing an inter-county return.

**Note: Do not use the taxing district numbering system established by the individual counties. Use of county taxing district numbers will lead to processing delays and could result in the rejection of the return as unacceptable.**

**Payment of Taxes** – Do not send payment with this return. Taxes are due and payable upon receipt of the tax bills from the county treasurer. A late payment penalty and interest may be charged on taxes not timely paid.

# Instructions for Preparing Form 945

These instructions have been designed to assist the taxpayer in preparing the Inter-County Return of Taxable Business Property (form 945). While these instructions set forth the general requirements, they are not intended as a substitute for the law itself.

**Important – The Department of Taxation will not accept tax returns that are:**

1. Filed on incorrect forms,
2. Incomplete or illegible, or
3. That display information in a manner other than that prescribed.

**Tax returns that are rejected will receive a late-filing penalty if not resubmitted correctly by the filing deadline. To avoid this situation, read and carefully follow the instructions.**

**Return Cover** – Enter all information requested on the face of the tax return. All correspondence, assessment certificates and tax bills will be mailed to the taxpayer address unless otherwise requested.

**Page 9 – Form 993A, Application for an Extension of Time to File Form 945** – This form should be used in requesting an extension of time to file the Inter-County Return of Taxable Business Property from the tax commissioner. An extension of time to June 15 can be granted. A copy of this form is included in this booklet. This form must be received by the tax commissioner before April 30 for the extension request to be considered.

**Page 11 – Consolidated Returns, Taxpayer Identification** – A corporation that owns or controls at least 51% of the common stock of one or more corporations may file a consolidated tax return. Notice of intent to file a consolidated return must be made with the tax commissioner on or before April 30, or within the filing time as extended.

Once authorized to file a consolidated return, the parent corporation must continue to do so each year until it notifies the tax commissioner, in writing by April 20, that it no longer intends to file on a consolidated basis. The consolidated return must include all subsidiary corporations except financial institutions, dealers in intangibles, public utilities, insurance companies and those corporations that do not employ the same listing date as the parent.

Property within a consolidated return must be separately listed in each owner's name.

**Page 12 – Ohio Business Locations** – Provide a brief description of the business activities conducted within each taxing district. If a corporate consolidated return, provide this information separately by owner.

## Schedules 2, 3, 3A, 4 and 5

Tangible personal property reflected in the schedules must be separately identified by county and taxing district therein. The counties are to be listed numerically. Refer to the county

designation numbers located on the back cover. The taxing districts are to be listed alphabetically by exact name. Property reflected in a consolidated tax return must, in addition to the above, be identified as to the owning corporation.

**Page 13 – Schedule 2 – Machinery and Equipment** – Enter all engines, machinery, equipment, implements, small tools, machinery repair parts and other tangible personal property used in manufacturing or mining first used in business in Ohio before Jan. 1, 2005, at their true value and listed value.

**Note: Listing of property in this schedule does not qualify it for the state investment tax credit. To qualify the property must be used in the business of manufacturing or refining as defined in Ohio Revised Code (R.C.) 5711.16 and 5711.17.**

**Page 14 – Schedule 3 – Manufacturing Inventory** – Enter the monthly values of all inventories used in manufacturing by taxing district. The value must include manufacturing supplies, cost of raw material, goods-in-process and finished goods. Goods-in-process and finished goods must include all factory burden and overhead costs attributable to the manufacturing facilities and process. Such costs include, but shall not be limited to, indirect labor, insurance, utilities, taxes, transportation, rents and leases, repairs and maintenance, depreciation and amortization (Ohio Adm. Code 5703-3-27). Inventory values maintained on the direct cost or last-in-first-out basis must be restated. Consigned manufacturing inventory must be listed by the owner.

**Page 15 – Schedule 3A – Merchandising Inventory** – Enter by taxing district the monthly values of all inventory acquired and held for sale and any finished goods inventory of a manufacturer not held in the county of manufacture.

The value of merchandising inventory must include the costs to acquire the inventory, taxes and freights. Inventories carried at retail value must be restated at cost (Ohio Adm. Code 5703-3-17).

Consigned merchandising inventory must be listed by the owner-consignor; except that inventory consigned to an Ohio merchant by a nonresident owner must be listed by the merchant-consignee if the owner-consignor is not required to file an Ohio return (Ohio Adm. Code 5703-3-09).

**Page 16 – Schedule 4 – Furniture and Fixtures** – Enter all furniture, machinery, equipment and supplies used in laundries, towel and linen supply and dry-cleaning plants, stone and gravel plants, and radio and television broadcasting, other business not constituting manufacturing or mining, all inventories of other than manufacturers or merchants and all domestic animals not used in agriculture. Inventories of repair and maintenance parts, as well as equipment held as spare parts, are valued at 100% of the cost of the amount on hand at year end, reported in Schedule 4, and listed at 18.75%. The supply items of a manufacturer, the costs of which are not absorbed in the cost of the final product, and supply items of all other taxpayers are to be valued at the cost of the amount

on hand at year end, reported in Schedule 4, and listed at 18.75%. Such inventories include those of mines, quarries, laundries, dry cleaners, contractors, repair shops, garages, etc. This also includes office supplies and supplies used in the normal business activities.

**Page 17 – Schedule 5** – Enter by taxing district the cost of all manufacturing equipment not previously used in business in Ohio by the owner, a related member or a predecessor owner of the equipment before Jan. 1, 2005. This property should be listed at 0% of its true value.

**Page 19 – Guidelines for Preparation of Recapitulation Page**

**Page 20 – Sample of a Completed Recapitulation Page – Consolidated Return**

**Pages 21, 22 – Recapitulation of Listed Values** – Carry the information from the various schedules forward to the recapitulation pages and enter it under the appropriate column headings. **All personal property owned by one taxpayer and located in the same taxing district must be combined and listed on a single line in the recapitulation schedule.** Arrange the counties numerically and taxing district names alphabetically therein. In a consolidated tax return the property must be assessed in the name of the owning corporation. To identify the property by its owner, enter the name of the corporation first, followed by a numerical listing of the counties, an alphabetical listing of taxing district names with the corresponding four-digit inter-county taxing district number in which that corporation owns property, and the corresponding listed values. Repeat this step for each corporation in the consolidation.

**All renditions must have this department's approval before filing. Any rendition not having the exact format and spacing as the recapitulation pages in form 945 will not be accepted.**

The amount of the \$10,000 exemption claimed must be entered in column 9 of the recapitulation pages. Only one \$10,000 exemption is allowed per taxpayer. The deduction is made from the taxing district with the largest listed value. Do not deduct the exemption from the Listed Value totals column. The deduction will be computed by the department at the time of assessment. (See general information on \$10,000 exemption.)

The columns on each page must be totalled horizontally and vertically, and grand totals of all columns from all pages must be shown at the end. A sample recapitulation page is shown on page 20.

**Page 23 – Schedule 6 – Grains** – List by county number and exact taxing district name and number the amount of bushels of wheat, flax, and all other grains that were purchased, received or transferred to an Ohio taxing district.

**Page 24 – Recapitulation – Grains** – List by county number and exact taxing district name and number the totals from Schedule 6.

**Pages 25, 26 – Form 921 – Ohio Balance Sheet**

**Page 27, 28, 29 – Form 937, True Value Computation** – To be used by taxpayers valuing tangible personal property based on prescribed composite annual allowance. See page 27.

### **Supplemental Forms**

The following forms must accompany the tax return if applicable.

**Page 31 – Form 902, Claim for Deduction from Book Value** – To be used by taxpayers claiming values less than book value. This form must accompany the tax return at the time of filing. This deduction must be reflected in the "true value" as represented on the return schedules and recapitulation of listed values.

**Pages 33, 34, 35, 37 – Form 913EX, Return of Exempt Personal Property Located in an Enterprise Zone or Hazardous Substance Reclamation Area** – To be used by a taxpayer who is claiming an exemption for personal property located in an enterprise zone as defined in R.C. 5709.61, et seq., and 5709.88.

**Page 39 – Form 945S, County Supplemental Return** – This form must be filed directly with the auditor of each county in which the total listed value in any taxing district increased or decreased by \$500,000 or more from that reported in the previous year. Failure to file this form may result in a penalty as provided for in R.C. 5703.99.

**Page 43 – Declaration – Signature** – When the taxpayer is a corporation, partnership or proprietorship, the declaration must be signed by a corporate officer, partner or proprietor respectively. Provide identification of the individual to be contacted at the taxpayer's address in Section 1. Complete Section 2 and submit written authorization on the taxpayer's stationery if the assessments and bills associated with this return are to be mailed to a tax representative or authorized agent.

**Publications** – Additional filing and valuation information can be obtained by requesting the following publications.

**Rates of Taxation** – This annual publication contains a current year's listing of taxing district names, numbers and the tax rates for each Ohio county.

**True Value of Tangible Personal Property** – The tax commissioner has prescribed composite annual allowances for use in determining true value of tangible personal property used in business. This publication lists by North American Industry Classification the prescribed Class Life for your business activity.

**Guidelines for Filing Ohio Personal Property Tax Returns** – This book contains completed examples of the inter-county form 945, single-county form 920, balance sheet form 921 and various other supplemental forms and instructions (current edition 2006). These publications can only be obtained from the Department of Taxation's Web site at [tax.ohio.gov](http://tax.ohio.gov).



**Application for an Extension To File Form 945  
Inter-County Return of Taxable Business Property**

Return Year \_\_\_\_\_

Taxpayer name \_\_\_\_\_

Taxpayer address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Telephone number \_\_\_\_\_ E-mail address \_\_\_\_\_

Personal property tax account # \_\_\_\_\_ FEIN # \_\_\_\_\_

Reason \_\_\_\_\_

Person requesting extension, if other than taxpayer

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Telephone number \_\_\_\_\_ E-mail address \_\_\_\_\_

Note: A confirmation letter will be sent to the person requesting the extension or, if none is listed, to the taxpayer.

**Instructions**

The inter-county form 945 must be filed by April 30th of each year. An extension until June 15th may be requested from the tax commissioner and received no later than April 30th.

**Proper identification of each taxpayer must be provided for a valid extension to be issued.** This would include an Ohio personal property tax account number, FEIN number and/or exact legal name for each taxpayer. The extension is valid only for the name appearing on the extension confirmation, so proper identification is critical. We do not issue "blanket" extensions.

Do not use this form to request an extension to file a single-county form 920 or a new taxpayer return form 920NT. Extensions for form 920 and form 920NT must be requested from the auditor in which county the return will be filed.

Federal extensions are not acceptable. Any extension granted by a county auditor must accompany form 945 at the time of filing to be recognized. Otherwise, a late-filing penalty will be applied.

Applications for an extension of time to file the inter-county return (form 945) may be made by regular or certified mail (preferred method), fax or e-mail. Please note, however, that all extension requests **must be received** by the tax commissioner on or before April 30 to be considered. Mechanical and electronic failures do occur, so if you choose to submit your request by fax or e-mail do not assume it has been received by our office. Likewise, applications sent by regular mail will be considered timely only if they are **received** by our office on or before April 30. The U.S. postmark date will **not** be accepted as the date of receipt. However, as with the tax return itself, if the extension application is sent by certified mail or authorized delivery service, the date of mailing will be accepted as the date received by the tax commissioner. Confirmation of receipt of your request will not be made; the only confirmation sent will be of the granted extension. Please allow up to six weeks to receive your granted extension confirmation.

Ohio Department of Taxation  
Personal Property Tax Division  
P.O. Box 530  
Columbus Ohio, 43216-0530

**Address for delivery service:**  
30 E. Broad Street, 21st Floor  
Columbus, Ohio 43215

**Fax: 614-466-8654**  
**E-mail: [extensions@tax.state.oh.us](mailto:extensions@tax.state.oh.us)**

**tax.ohio.gov**



**Ohio Business Locations**

List the exact county and taxing districts in which this business holds property in Ohio. If a consolidated return, list corporations by owning corporation.		Sufficient description of business operations in each county and taxing district is necessary for classification and use of proper tangible property schedule, especially when manufacturing classification is claimed.
County	Taxing District Number and Name	Description of business, name and address under which business was conducted in each location
		Description
		Address
		Description
		Address
		Description
		Address
		Description
		Address
		Description
		Address
		Description
		Address
		Description
		Address
		Description
		Address
		Description
		Address
		Description
		Address



**Schedule 3 – Inventories**

**Schedule 3 – Manufacturing Inventories** – List at 18.75% of average value all inventories of raw materials, works in process and finished goods used in manufacturing or refining. Finished goods removed from the county of manufacture and inventory held for sale by a merchant must be listed in Schedule 3A. List property separately by the county and taxing district. Use the county number and correct name and number of the taxing district. **Round listed values to the nearest \$10 and carry forward to the recapitulation, column (5).**  
**Ohio law requires monthly inventories to be listed.**

Source of Values Listed	Method of Valuing Inventories Listed			
Perpetual inventory _____	FIFO cost _____	LIFO cost _____		
Physical inventory _____	Standard cost _____	Other _____		
Gross profits method _____	<b>Book Adjustments</b>	<b>Date</b>	<b>Amount</b>	<b>DR/CR</b>
Dates physicals taken _____	Book to physical			
_____	LIFO reserve			
Net sales \$ _____	Other reserves			

County No.				
Taxing District Number & Name				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
<b>Total Values</b>				
<b>Average Value</b>				
<b>List @ 18.75%</b>				

County No.				
Taxing District Number & Name				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
<b>Total Values</b>				
<b>Average Value</b>				
<b>List @ 18.75%</b>				







## Instructions for Preparation and Completion of Recapitulation Page

Below are the **instructions that *must* be followed** in the preparation of the recapitulation pages. Returns submitted in a manner not conforming to these instructions will be considered not acceptably filed, could be rejected and will be returned to the taxpayer for correction of the omissions or errors. A late-filing penalty can be applied if an acceptable return is not received by April 30 (June 15 if extended).

1. **Number each line.** Do not use a line number greater than 99; instead, start over with number 1. Also, number each page if more than one is used.
2. Do not reduce or compress printing; **use full-size print**, preferably a 12-point font. If handwritten, numbers must be legible.
3. **Triple-space lines.** Include horizontal lines between each taxing district.
4. In columns (1) and (2), use the **two-digit** county designation (see back cover) and the proper four-digit inter-county taxing district number. Use last year's assessment certificate, the online tax rate book or contact each county for the inter-county taxing district number. **Do not** use the counties' two- or three-digit taxing district number with additional digits.
5. **Use commas in number values** (nnn,nnn,nnn). Use whole dollars only, *do not* show cents. **Do not use dollar signs.**
6. **In columns (4) through (7), round values to the nearest \$10.**
7. **Combine values in common taxing districts** *unless* owned by separate legal entities and reported in a consolidated return. **Do not** show different store locations within the same taxing district as separate line items.
8. **Provide a grand total** of value in column (8). Also provide a line total for each taxing district in column (8).
9. In column (10), enter the cost – by taxing district – of all manufacturing equipment first used in business in Ohio after Jan. 1, 2005, and reported in Schedule 5.
10. Do not shade any data area other than column (10).
11. Omit or draw a line through taxing districts containing **no** taxable values. Start at the line number and continue the line through all columns.
12. If you are reprinting the recapitulation page from a pre-packaged program it must be reprinted and submitted in **landscape** format (lengthwise on the paper).

# Sample Recapitulation

Taxpayer name Our Kids, Inc., and Subsidiaries

NOTE: The recapitulation pages must be properly completed for the return to be accepted.

L I N E N O.	(1) County No.	(2) State Taxing District Number	(3) Taxing District (By Exact Name)	(4) From Schedule 2 (Nearest \$10)	(5) From Schedule 3 (Nearest \$10)	(6) From Schedule 3A (Nearest \$10)	(7) From Schedule 4 (Nearest \$10)	(8) Taxing District Listed Value Totals	(9) \$10,000 Exempt	(10) From Schedule 5
1			Parent – Our Kid's, Inc.							
2	75	0090	Dinsmore Twp. – Botkins Corp. – Botkins LSD		329,040	102,680	24,390	456,110		
3	77	0530	Akron City – Akron CSD	2,456,320	151,870	54,690	67,440	2,730,320	10,000	1,000,000
4	77	0545	Akron City – Springfield LSD	1,724,670	74,060		42,780	1,841,510		600,000
5			Sub – Vann & Cabot's Toy Store, Inc.							
6	25	0430	Jefferson Twp. – Licking Hts. LSD			92,160	8,740	100,900		
7	25	0460	Madison Twp. – Canal Winchester LSD	880,370	62,050		54,990	997,410	10,000	36,000
8			Sub – Randi, Rhon, Rian & Casey's Candy Shoppe, LLC							
9	31	1120	Cincinnati Corp. – Madeira CSD			9,360		9,360	9,360	
10	31	0550	Madeira Corp. – Cincinnati CSD				6,250	6,250	640	
11	45	0740	Union Twp. – Hebron Village Lakewood LSD			510	370	880		
12			Sub – Mark's Music Store Inc.							
13	75	0090	Dinsmore Twp. – Botkins Corp. – Botkins LSD				7,990	7,990	7,990	
14	86	0050	Bryan City – Bryan City CSD			6,130	250	6,380	2,010	
15			Sub – Jeff, Kev & Ryan Management Services, Inc.							
16	25	0010	City of Columbus			430	10,870	11,300	10,000	
17										
<b>Totals</b>				5,061,360	617,020	265,960	224,070	6,168,410	50,000	1,636,000

*Sample of Consolidated Recapitulation Page*  
 1. Taxing district name must be complete and accurate.  
 2. Enter only one taxing district per line.  
 3. Show grand totals of all columns of all pages.  
 4. Each subsidiary must be listed separately.  
 5. Subsidiaries must also be listed on page 11 of return.  
 6. Any deviation must have prior approval.

# Recapitulation

Taxpayer name \_\_\_\_\_

Page \_\_\_\_\_ of \_\_\_\_\_

**NOTE: The recapitulation pages must be properly completed for the return to be accepted.**

L I N E No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	County No.	State Taxing District Number	Taxing District (By Exact Name)	From Schedule 2 (Nearest \$10)	From Schedule 3 (Nearest \$10)	From Schedule 3A (Nearest \$10)	From Schedule 4 (Nearest \$10)	Taxing District Listed Value Totals	\$10,000 Exempt	From Schedule 5
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
<b>Totals</b>										

# Recapitulation

Taxpayer name \_\_\_\_\_

Page \_\_\_\_\_ of \_\_\_\_\_

**NOTE: The recapitulation pages must be properly completed for the return to be accepted.**

L I N E No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	County No.	State Taxing District Number	Taxing District (By Exact Name)	From Schedule 2 (Nearest \$10)	From Schedule 3 (Nearest \$10)	From Schedule 3A (Nearest \$10)	From Schedule 4 (Nearest \$10)	Taxing District Listed Value Totals	\$10,000 Exempt	From Schedule 5
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
<b>Totals</b>										

Wheat and Flax Transferred During Year			All Other Grains Transferred During Year		
From County and Taxing District	To County and Taxing District	Bushels	From County and Taxing District	To County and Taxing District	Bushels

Grains Purchased or Received	Wheat and Flax Purchased or Received				All Other Grains Purchased or Received				
	Bushels Purchased	Bushels Received	Bushels Received	Bushels Received	Bushels Purchased	Bushels Received	Bushels Received	Bushels Received	Bushels Received
County Number									
Taxing District Number									
January									
February									
March									
April									
May									
June									
July									
August									
September									
October									
November									
December									
<b>Total Bushels</b>	*****				*****				
Transferred from (deduct 1/2)	*****				*****				
<b>Totals</b>	*****				*****				
Transferred to (deduct 1/2)									
<b>Totals</b>									

List here each kind of grain





## Ohio Balance Sheet

(Required to be filed with tax forms 920 and 945)

Name \_\_\_\_\_ FEIN/social security number \_\_\_\_\_  
Balance sheet as of \_\_\_\_\_ 2005

Assets	Within Ohio Net Book Values	Total Net Book Values
1. Cash and deposits .....		
2. Notes and accounts receivable .....		
3. Inventories		
A) Manufacturing .....		
B) Merchandising .....		
C) Supplies – manufacturing .....		
D) Supplies – other .....		
E) Consigned .....		
F) Agricultural machinery and equipment (merchandise) .....		
G) Exempted inventory (including foreign trade zone) .....		
H) Other inventory .....		
4. Investments .....		
5. Land .....		
6. Buildings	<b>Ohio Cost</b>	
A) Taxed as real estate .....		
B) Taxed as personal property .....		
7. Leasehold improvements		
A) Taxed as real estate .....		
B) Taxed as personal property .....		
8. Machinery and equipment		
A) Taxed as real estate .....		
B) Taxed as personal property .....		
C) Exempt manufacturing equipment H.B. 66 .....		
9. Furniture and fixtures .....		
10. Personal property leased to others		
A) Taxable .....		
B) Nontaxable .....		
11. Capitalized leases .....		
12. Exempt personal property located in an enterprise zone (attach form 913EX) or a hazardous substance reclamation area .....		
13. Certified exempt facilities .....		
14. Patterns, jigs, dies and drawings .....		
15. Construction in progress		
A) Real property .....		
B) Personal property capable of use .....		
C) Personal property not capable of use .....		
16. Small tools .....		
17. Vehicles and aircraft		
A) Registered or licensed .....		
B) Other .....		
18. Other assets .....		
19. Total assets .....		

Liabilities and Net Worth	
20. Notes, accounts payable, bonds and mortgages .....	
21. Accrued expenses .....	
22. Other liabilities, deferred credits .....	
23. Preferred stock .....	
24. Common stock .....	
25. Additional paid-in capital .....	
26. Retained earnings .....	
27. Appropriated earnings .....	
28. Owner's capital .....	
29. Other .....	
30. Total liabilities and net worth .....	

## 2006 Exhibits for Balance Sheet Reconciliation and Leased Property/Consigned Inventory

### Exhibit A – Reconciliation of Balance Sheet Line Numbers 3, 8B, 9, 10, 13, 15B and 16

B/S Line No.	Book Value	Value Returned	Difference	Reconcile Differences

### Exhibit B

Please provide a brief description of leasehold improvements and machinery and equipment taxed as real (lines 7A and 8A).

B/S Line No.	Itemization	Amount

### Exhibit C – Leased Property

List all tangible personal property held under lease on tax listing day.

Name and Address of Property Owner	Lease: Start Date	Lease: Ending Date	Type of Property	Gross Annual Rental

### Exhibit D – Inventory Held Under Bailment, Consignment, Contract Agreement

List all inventories held on consignment or as bailment, or under contract, and in your possession during the reporting period and not listed in this return.

Name and Address of Inventory Owner	Inventory Type (Mfg or Mer)	Inventory Location Address	Estimated Average Value

## True Value Computation

Form 937, True Value Computation, provides for assembling the data necessary to determine the aggregate true value of tangible personal property. A separate computation is necessary for each taxing district involved and, within a given taxing district, for each business activity assigned a different class.

Costs of taxable property at the end of the previous year are to be shown by year of acquisition (column 1, column 2). Additions, disposals and transfers occurring during the year are to be entered at cost, opposite the year in which they were acquired (column 3, column 4). The resulting costs remaining at year-end are then listed (column 5); their total must equal the beginning-of-year total plus additions and transfers in, less disposals and transfers out. The valuation percentages for the specified class are then copied into place (column 6). Each year-end cost is then multiplied by the corresponding valuation percentage (column 7). The column total is the true value and should be carried to the appropriate schedule (Schedule 2 or 4) in the tax return.

Column (5) totals must reconcile with ledger accounts, except that property written off the records but still physically on hand must be included in the computation; property disposed of but not written off the records should be deducted; and any costs that are to be included as full costs may not have been

capitalized on the ledger account. These exceptions should be separately identified in the computation. Cost for nontaxable property such as registered motor vehicles, licensed aircraft, property taxed as real estate, or certified pollution control facilities should not be included.

Full costs must be shown. Cost must include inbound freight, millwrighting, overhead, investment credits, assembly and installation labor, material and expenses, and sales and use taxes. Premium pay and payroll taxes are includible in labor costs. Costs may not be reduced by trade-in allowances. Cost of major overhauls are to be treated as capitalized and listed as acquisitions in the year in which they occur. Form 937 or a facsimile is required to be filed with the tax return.

Listed below are the valuation percentages for the six class lives. For assets used in manufacturing, listed in schedule 2, Class V is the most common class. Assets used in retail trade, nonmanufacturing activities and general office equipment listed in schedule 4, are most often valued using Class III. To determine the prescribed class life for your business activity(s), consult the department's publication "True Value of Tangible Personal Property." **The smallest percentage in each class determines the minimum acceptable value so long as the property is held for use in business.**

Age	Stand-Alone Computers	Class I	Class II	Class III	Class IV	Class V	Class VI
1	75.0	90.0	92.0	93.2	93.9	94.3	94.4
2	60.0	63.3	76.3	82.8	86.3	88.1	88.9
3	45.0	44.0	60.6	72.4	78.7	81.8	83.3
4	30.0	32.0	46.1	62.0	71.1	75.6	77.8
5	15.0	20.0	37.9	51.5	63.5	69.3	72.2
6	15.0	20.0	29.8	42.2	55.8	63.1	66.7
7	15.0	20.0	21.6	36.3	48.2	56.9	61.1
8	↓	↓	20.0	30.5	40.6	50.6	55.6
9			20.0	24.6	35.4	44.4	50.0
10			20.0	18.8	31.1	38.2	44.4
11				18.8	26.8	32.8	38.9
12				18.8	22.5	29.5	33.3
13				↓	18.3	26.2	28.9
14					17.4	22.9	26.2
15					17.4	19.6	23.5
16						17.4	16.3
17						↓	16.3
18							↓
19							↓
20							↓

  

Composite Group – Life Ranges			
Class	At Least	Less Than	
I		6.0 yrs.	
II	6.0 yrs.	8.4 "	
III	8.4 "	11.6 "	
IV	11.6 "	14.8 "	
V	14.8 "	17.2 "	
VI	17.2 "		

**Note:** Personal property leased to a public utility in Ohio must be valued the same as if owned by the public utility. Please contact the department for the appropriate valuation method.



True Value Computation

- Machinery and Equipment
Furniture and Fixtures
Public Utility Property
Stand-Alone Computers

State of Ohio 2006

Class \_\_\_\_\_ Return Year \_\_\_\_\_

Table with 7 columns: (1) Year Acquired, (2) Cost At End Of 2004, (3) Additions and Transfers In 2005, (4) Disposals and Transfers Out 2005, (5) Cost At End Of 2005, (6) Per Cent, (7) True Value Amount \$.

Totals

Remarks

List @ 18.75 %



**Claim for Deduction from Book Value**

Name \_\_\_\_\_ Date \_\_\_\_\_

Address \_\_\_\_\_

The undersigned taxpayer hereby makes claim for the assessment of taxable personal property, or portions thereof as herein stated, on basis of its true value, instead of the book value, less book depreciation.

Taxing District	Tangible Property	Schedule 2	Schedule 3	Schedule 4	Totals
1	Book Value				
	Deduction Claimed				
	Claimed True Value				
2	Book Value				
	Deduction Claimed				
	Claimed True Value				
3	Book Value				
	Deduction Claimed				
	Claimed True Value				
4	Book Value				
	Deduction Claimed				
	Claimed True Value				
5	Book Value				
	Deduction Claimed				
	Claimed True Value				
6	Book Value				
	Deduction Claimed				
	Claimed True Value				
7	Book Value				
	Deduction Claimed				
	Claimed True Value				
8	Book Value				
	Deduction Claimed				
	Claimed True Value				
<b>Totals</b>	Book Value				
	Deduction Claimed				
	Claimed True Value				

Claims for any deduction from the depreciated book value of personal property may not be considered or allowed unless made in writing by the taxpayer at the time of making return. Claims made in returns required to be filed in duplicate should be made in duplicate. Such claim must be accompanied by detailed information in support thereof, specifying by taxing district and schedule, the book value, deduction claimed and the claimed true value. Show, in detail, the computation of the claimed true value.

<b>Taxpayer signature</b>	
<b>Title</b>	<b>Date</b>

\_\_\_\_\_ County

**Return of Exempt Personal Property Located in an Enterprise Zone or Hazardous Substance Reclamation Area**

For accounting period \_\_\_\_\_ to \_\_\_\_\_ 2005

Taxpayer name \_\_\_\_\_

Address of business in zone or area \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Taxing district name and number \_\_\_\_\_

State taxing district number

Type of Agreement	Date Agreement Effective	Percent of Exemption	Period of Exemption
___ Reclamation area	_____	_____ %	_____ Years
___ Municipal enterprise zone	_____	_____ %	_____ Years
___ County enterprise zone	_____	_____ %	_____ Years

Time period for acquisition of eligible assets from \_\_\_\_\_ to \_\_\_\_\_

Any taxpayer who is party to an enterprise zone or hazardous substance reclamation area agreement must complete and submit this form with their taxable business property tax form 920/945. Taxable values should be determined as prescribed by the tax commissioner. Refer to Ohio Revised Code (R.C.) 5709.62 (I), 5709.63 (I), and 5709.88 (H).

**Enterprise Zone Property – Listed Value Summary**

*All enterprise zone exemptions are limited per the terms of the agreement*

	(A) Total List Value	(B) Exempt List Value	(C) Taxable Value (Deduct B from A) List on Form 920 or 945
1. Schedule 2 (nearest \$10)			
2. Schedule 3 (nearest \$10)			
3. Schedule 3A (nearest \$10)			
4. Schedule 4 (nearest \$10)			
5. <b>Total listed value</b>			
6. Schedule 5			

**File a separate form 913EX for each agreement and taxing district in which exempt property is claimed. File this form with form 920 or form 945. Remember to list the taxable portion of value (column C) on form 920 or form 945.**

**Declaration**

I/we declare under penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me/us and to the best of my/our knowledge and belief is a true, correct and complete return and report.

\_\_\_\_\_  
 Person, other than taxpayer, preparing return      Date      Signature of taxpayer      Title      Date

\_\_\_\_\_  
 Address      Printed name

**Schedule 2 – Exempt Machinery and Equipment.** List at 18.75% machinery first used in business in Ohio prior to Jan. 1, 2005, that is used in manufacturing or mining. If the value of equipment is based on other than book value, attach details of the computation.

Taxing District	Description	Total True Value	%	Listed Value	%	Exempt Listed	Taxable Listed Value
			18.75				
			18.75				
			18.75				
			18.75				
			18.75				
			18.75				
			18.75				
Carry listed values to page 1, "Listed Value Summary," as indicated:				<b>Column (A)</b>		<b>Column (B)</b>	<b>Column (C)</b>

**Schedule 4 – Exempt Furniture, Fixtures, Machinery and Equipment.** List at 18.75% furniture, fixtures, machinery and equipment, supplies, small tools and repair parts used in laundries, dry cleaning, towel and linen supply, stone and gravel plants, and radio and television broadcasting, and any other business not constituting manufacturing, inventories of other than a manufacturer or merchant and all domestic animals not used in agriculture. If the value of equipment is based on other than book value, attach details of the computation.

Taxing District	Description	Total True Value	%	Listed Value	%	Exempt Listed Value	Taxable Listed Value
			18.75				
			18.75				
			18.75				
			18.75				
			18.75				
			18.75				
			18.75				
Carry listed values to page 1, "Listed Value Summary," as indicated:				<b>Column (A)</b>		<b>Column (B)</b>	<b>Column (C)</b>

**Schedule 5 – New Investment Manufacturing Equipment.** List by taxing district and cost all manufacturing equipment first used in business in Ohio after Jan. 1, 2005. See R.C. 5711.16 for a complete definition of a manufacturer, manufacturing equipment and manufacturing facility to determine if you qualify to list this equipment here or in Schedule 2.

Taxing District	Description	Date First Used in Business in Ohio	Cost
Total 2005 qualifying costs			
Qualifying costs reported in prior years			
Carry cost to page 1, "Listed Value Summary," as indicated			

(Column A)

**Schedules 3 and 3A – Exempt Inventories.** List total amount of inventory located within the enterprise zone; monthly inventories are required.

Source of Values Listed	Method of Valuing Inventories Listed			
Perpetual inventory _____	FIFO cost _____	Retail _____		
Physical inventory _____	LIFO cost _____	Other _____		
Gross profits method _____	<b>Book Adjustments</b>	<b>Date</b>	<b>Amount</b>	<b>DR/CR</b>
Dates physicals taken _____	Book to physical			
_____	LIFO reserve			
Net sales \$ _____	Other reserves			

	Schedule 3 Manufacturing Inventories		Schedule 3A Merchandising Inventories		
	Taxing District	Taxing District	Taxing District	Taxing District	Taxing District
	Book Value	Book Value	Book Value	Book Value	Book Value
Months in Business					
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
<b>Total Values</b>					
<b>A. Average Values</b> Divide by No. of Months					
<b>B. Total List Value at 18.75%</b>					
C. Average Value - Inventory at Same Location for Year Preceding Agreement (100% Taxable)					
<b>D. Average Value - Inventory Subject to Exemption (A - C)</b>					
<b>E. Average Value of Exempt Inventory (Line D x % of Exemption)</b>					
<b>F. List Value of Exempt Inventory (Line E @ 18.75%)</b>					

Carry line B to page 1, "Listed Value Summary," line 2 or 3, column (A). Carry line F to page 1, "Listed Value Summary," line 2 or 3 column (B).

### True Value Computation

- Machinery and Equipment
- Furniture and Fixtures
- Public Utility Property
- Stand-Alone Computers

State of Ohio  
**2006**

Class \_\_\_\_\_ Return Year \_\_\_\_\_

Company				Taxing District Number and Name		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year Acquired	Cost At End Of 2004	Additions and Transfers In 2005	Disposals and Transfers Out 2005	Cost At End Of 2005	Per Cent	True Value Amount \$
<b>Totals</b>						

Remarks

List @ 18.75 %

### County Supplemental Return

\_\_\_\_\_  
Taxpayer name

\_\_\_\_\_  
Address

\_\_\_\_\_  
City, State, ZIP code

To the auditor of \_\_\_\_\_ County:

In accordance with Ohio Revised Code 5711.131, the above corporation reports the following change(s) in taxable value for the year 2005:

Taxing District (enter exact name and number)	Taxable Value Previous Year	Taxable Value Current Year	Difference

#### Filing Instructions

This form is required to be filed with the auditor of each affected county when there has been an increase (or decrease) in value of \$500,000 or more in a taxing district by a business entity. The increase or decrease in value shall be determined by comparing the current year's to last year's values.

**The County Supplemental Return must be filed with the auditor of each county affected at the same time the Inter-County Corporation Return of Taxable Property is filed with the tax commissioner.** Additional copies of this form may be reproduced or obtained from the tax commissioner or county auditors. Failure to receive blank forms does not excuse a taxpayer from timely filing all required returns.

#### Declaration

I declare under the penalties of perjury that this report has been examined by me and to the best of my knowledge and belief is a true, correct and complete report.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Officer's signature

**For-Storage-Only Calculation Worksheet**

Taxpayer's name \_\_\_\_\_

County \_\_\_\_\_ Taxing district name and number \_\_\_\_\_

**Calculation of Storage-Only Exemption**

1. Shipments into warehouse from within Ohio.....\$ \_\_\_\_\_
2. Shipments into warehouse from outside Ohio .....\$ \_\_\_\_\_
3. Total shipments into warehouse (line 1 plus line 2).....\$ \_\_\_\_\_
4. Divide line 2 by line 3 ..... \_\_\_\_\_ %
5. Shipments from warehouse to Ohio locations.....\$ \_\_\_\_\_
6. Shipments from warehouse to locations outside of Ohio .....\$ \_\_\_\_\_
7. Total shipments out of warehouse (line 5 plus line 6) .....\$ \_\_\_\_\_
8. Divide line 6 by line 7 (this equals to total percentage out of warehouse that may be exempt) ..... \_\_\_\_\_ %
9. Multiply line 4 by line 8 (This equals the total percentage of inventory that is exempt from personal property taxation at this location. Take this percentage times the average monthly value to reach the amount of inventory that is not taxable at this location.) ..... \_\_\_\_\_ %
10. Average monthly inventory value at facility (from Schedule 3 or 3A).....\$ \_\_\_\_\_
11. Multiply line 9 by line 10 (result is amount of nontaxable inventory) .....\$ \_\_\_\_\_
12. Subtract line 11 from line 10 (taxable average value) .....\$ \_\_\_\_\_

**Note: This worksheet is only to be used when the taxpayer cannot actually determine the exact amount of exempt inventory at the end of the month.** If a taxpayer uses this worksheet to determine their storage exemption, those source documents must be maintained for audit purposes.

## Contact and Signature Page

### Section 1: Taxpayer Identification

Provide the name of the person at the business entity who should be contacted in the event of problems or questions regarding this return. Please type or legibly print the requested information on this page.

Contact person's name \_\_\_\_\_ Title \_\_\_\_\_

Mailing address \_\_\_\_\_

Telephone number \_\_\_\_\_ E-mail address \_\_\_\_\_

### Section 2: Tax Representative Identification

Provide the information in this section if the box on the front of the return has been checked to have assessments and bills sent to a tax representative AND a letter of authorization on company stationery is included with this return. *The information below applies to the mailing of the assessments and bills associated with this tax return only and does not replace the need for form TBOR 1 concerning other issues.*

Representative name \_\_\_\_\_ Firm name \_\_\_\_\_

Representative mailing address \_\_\_\_\_

Representative telephone number \_\_\_\_\_ E-mail address \_\_\_\_\_

Did the representative prepare this tax return? Yes \_\_\_\_\_ No \_\_\_\_\_

### Section 3: Declaration by Taxpayer

This return **must** be signed by an officer/partner/owner of this business entity per Ohio Revised Code 5711.05 – not by a representative or agent – for the tax return to be considered acceptably filed. Failure of an officer/partner/owner of this business entity to sign this declaration will result in the rejection of this tax return as unacceptable and could result in the application of a late filing penalty on the subsequent acceptable filing of this tax return.

I declare, under penalty of perjury, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Signature of officer \_\_\_\_\_ Title \_\_\_\_\_

Officer name \_\_\_\_\_ Date \_\_\_\_\_

Mail this return, Ohio balance sheet, accompanying exhibits and any inquiries to:

Ohio Department of Taxation  
Personal Property Tax Division  
P.O. Box 530  
Columbus, OH 43216-0530

**Do not send payment with this tax return.  
Tax is payable to the respective county treasurers.**



# Ohio Department of TAXATION

P.O. Box 530  
Columbus, OH 43216-0530

Ohio has more than 4,000 taxing districts, each with a different tax rate. If you are unsure of the taxing district where your business and property is located, contact your county auditor at the number listed below. Telephone assistance is provided to the hearing impaired through the Ohio Relay Service (ORS). TTY/TDD users may contact county auditors or the tax department's Taxpayer Service Centers by contacting ORS operators at 1-800-750-0750.

No.	County	Telephone No.	No.	County	Telephone No.
1	<b>Adams</b>	937-544-2364	45	<b>Licking</b>	740-670-5046
2	<b>Allen</b>	419-228-3700 #8805/#8807	46	<b>Logan</b>	937-599-7215
3	<b>Ashland</b>	419-282-4218	47	<b>Lorain</b>	440-329-5216/5217
4	<b>Ashtabula</b>	440-576-3794	48	<b>Lucas</b>	419-213-4338
5	<b>Athens</b>	740-592-3227	49	<b>Madison</b>	740-852-9717
6	<b>Auglaize</b>	419-739-6705	50	<b>Mahoning</b>	330-740-2010
7	<b>Belmont</b>	740-699-2131	51	<b>Marion</b>	740-223-4020
8	<b>Brown</b>	937-378-3998	52	<b>Medina</b>	330-725-9760
9	<b>Butler</b>	513-887-3160	53	<b>Meigs</b>	740-992-2698
10	<b>Carroll</b>	330-627-2250	54	<b>Mercer</b>	419-586-6402
11	<b>Champaign</b>	937-484-1600	55	<b>Miami</b>	937-440-5944
12	<b>Clark</b>	937-328-2427	56	<b>Monroe</b>	740-472-0873/2500
13	<b>Clermont</b>	513-732-8149	57	<b>Montgomery</b>	937-225-4315
14	<b>Clinton</b>	937-382-2250	58	<b>Morgan</b>	740-962-4475
15	<b>Columbiana</b>	330-424-9515	59	<b>Morrow</b>	419-946-4060
16	<b>Coshocton</b>	740-622-1243	60	<b>Muskingum</b>	740-455-7109
17	<b>Crawford</b>	419-562-7941	61	<b>Noble</b>	740-732-4044
18	<b>Cuyahoga</b>	216-443-7165	62	<b>Ottawa</b>	419-734-6740
19	<b>Darke</b>	937-547-7310	63	<b>Paulding</b>	419-399-8205/8206
20	<b>Defiance</b>	419-782-1926	64	<b>Perry</b>	740-342-2074/1627
21	<b>Delaware</b>	740-833-2900	65	<b>Pickaway</b>	740-474-4765
22	<b>Erie</b>	419-627-6650	66	<b>Pike</b>	740-947-4125/2713
23	<b>Fairfield</b>	740-687-7027	67	<b>Portage</b>	330-297-3573
24	<b>Fayette</b>	740-335-6461	68	<b>Preble</b>	937-456-8148
25	<b>Franklin</b>	614-462-3230	69	<b>Putnam</b>	419-523-6686
26	<b>Fulton</b>	419-337-9200	70	<b>Richland</b>	419-774-5507
27	<b>Gallia</b>	740-446-4612 #217	71	<b>Ross</b>	740-702-3080
28	<b>Geauga</b>	440-285-2222 #3930	72	<b>Sandusky</b>	419-334-6127
29	<b>Greene</b>	937-562-5074	73	<b>Scioto</b>	740-355-8232
30	<b>Guernsey</b>	740-432-9248	74	<b>Seneca</b>	419-447-0692
31	<b>Hamilton</b>	513-946-4100	75	<b>Shelby</b>	937-498-7202
32	<b>Hancock</b>	419-424-7019	76	<b>Stark</b>	330-451-7350
33	<b>Hardin</b>	419-674-2239/2290	77	<b>Summit</b>	330-643-2669
34	<b>Harrison</b>	740-942-8861	78	<b>Trumbull</b>	330-675-2420
35	<b>Henry</b>	419-592-1956	79	<b>Tuscarawas</b>	330-365-3220 #3321
36	<b>Highland</b>	937-393-1915	80	<b>Union</b>	937-645-3003
37	<b>Hocking</b>	740-385-2127	81	<b>Van Wert</b>	419-238-6285/0843
38	<b>Holmes</b>	330-674-1896	82	<b>Vinton</b>	740-596-4571 #232
39	<b>Huron</b>	419-668-8464	83	<b>Warren</b>	513-695-1234
40	<b>Jackson</b>	740-286-4231	84	<b>Washington</b>	740-373-6623, #338
41	<b>Jefferson</b>	740-283-8590	85	<b>Wayne</b>	330-287-5444
42	<b>Knox</b>	740-393-6750	86	<b>Williams</b>	419-636-5639 #340
43	<b>Lake</b>	440-350-2533	87	<b>Wood</b>	419-354-9153
44	<b>Lawrence</b>	740-533-4310	88	<b>Wyandot</b>	419-294-1531