

**JANET BROWN JUROSKO
BERKELEY COUNTY AUDITOR**

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BUSINESS PERSONAL PROPERTY RETURN

ON PROPERTY OWNED AS OF DECEMBER 31, _____

Tax Year _____

Owner Name and Mailing Address:

Business Name and Location:

Property File No. _____

Accounting Closing Period _____
mo/da/yr

Sales Tax No. _____

Date Business Open _____
mo/da/yr

Federal EI/SS No. _____

Type of Business _____

County _____

SIC Code _____

Tax Dist _____

Date Business Closed _____

CHANGES ONLY

Owner Name

Business Name

Mailing Address

Business Location

City/State - Mail

Zip

City/State/Zip

1. Total Acquisition Cost ▶ 00
**(Excluding Licensed Vehicles
and Leasehold Improvements)**

2. Less: Income Tax Deduction
**(Accumulated Depreciation Not To
Exceed 90% For Each Item)** ▶ 00

3. Net Depreciated Value
**(The Net Depreciated Value Must Include
At Least 10% Of Each Item)** ▶ 00

Office Use Only

I declare 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 and complete return, made in good faith, pursuant to the provisions of the Code of Laws, 1976 and amendments.

Owner Signature _____ Telephone Number _____ Date _____

Accountant Signature _____ Telephone Number _____ Date _____

This return cannot be processed without taxpayer signature.

1. SOUTH CAROLINA LAW PROVIDES THAT ALL ITEMS OF PERSONAL PROPERTY USED IN BUSINESS SHALL BE ASSESSED FOR PROPERTY TAX PURPOSES. ALSO, IT PROVIDES FOR THE RETURN OF THESE ITEMS BETWEEN JANUARY 1ST AND APRIL 30TH OF EACH YEAR.
2. IF PERSONAL PROPERTY IS LOCATED IN MORE THAN ONE LOCATION, A SEPARATE RETURN MUST BE FILED FOR EACH LOCATION.
3. **IMPORTANT: A 10% PENALTY APPLIED IF RETURN RECEIVED AFTER APRIL 30TH.**
4. THE INFORMATION REQUIRED SHOULD BE TAKEN FROM YOUR LATEST FEDERAL AND STATE INCOME TAX DEPRECIATION AND AMORTIZATION FORM 4562. **A COPY OF THE FORM 4562 MUST BE SUBMITTED WITH THIS RETURN.** DO NOT RETURN PROPERTY LICENSED BY THE STATE OF SOUTH CAROLINA (VEHICLES, MARINE EQUIPMENT OR AIRCRAFT).
5. ZEROES HAVE BEEN PREPRINTED IN THE CENTS COLUMN OF THIS FORM. THEREFORE, YOU **MUST** ROUND OFF CENTS TO THE NEAREST WHOLE DOLLAR.

DO YOU HAVE LEASED, LOANED, RENTED, CONSIGNED, ETC. EQUIPMENT? YES _____ NO _____
IF YES, PLEASE SHOW THE NAME AND ADDRESS BELOW FROM WHOM THE EQUIPMENT IS LEASED. PLEASE ATTACH AN ITEMIZED LIST OF LEASED EQUIPMENT.

NAME & ADDRESS

NAME & ADDRESS

Failure to File or List Property - Section 12-54-40 provides: A person who willfully attempts to evade or defeat any tax or property assessment, in addition to other penalties provided by law, is guilty of a **FELONY** and, upon conviction, must be fined not more than ten thousand dollars or imprisoned not more than five years, or both, together with the cost of prosecution. The assessment may be estimated from the best available information.