CLARENDON COUNTY AUDITOR'S OFFICE
Patricia Pringle, Clarendon County Auditor
411 Sunset Drive, Manning, SC 29102
Telephone: 803-435-2013 Facsimile: 803-433-4712

COUNTY BUSINESS PERSONAL PROPERTY RETURN

ON PROPERTY OWNED AS OF DECEMBER 31, 2015

TAX YEAR: 2016

TO:

OWNER NAME
MAILING ADDRESS
CITY/STATE ZIP CODE
BUSINESS NAME
PROPERTY LOCATION

USE THIS BOX TO CORRECT ANY ITEM THAT HAS CHANGED	
NAME	
MAILING ADDRESS	
CITY	ZIP CODE
PROPERTY LOCATION	TAX DISTRICT
BUSINESS CLOSED DATE	

1. SOUTH CAROLINA LAW PROVIDES THAT ALL ITEMS OF PERSONAL PROPERTY USED IN THE OPERATION OF A BUSINESS SHALL BE ASSESSED FOR PROPERTY TAX PURPOSES. THE CODE OF LAWS ALSO REQUIRES THAT THE OWNER BETWEEN **JANUARY 1** AND **APRIL 30** OF EACH YEAR FILE AN ANNUAL RETURN OF THESE ITEMS.

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 IS APPLIED TO YOUR ASSESSMENT IF YOUR RETURN IS POSTMARKED, FAXED, EMAILED OR HAND-DELIVERED AFTER APRIL 30th .**

4. **COMPLETE ALL ITEMS BELOW (round off cents to nearest whole dollar).**
The following information should be taken from your latest Federal and State Income Tax Depreciation Schedules. Copies of your Depreciation Schedule, ***IRS 4562***, and other information pertaining to depreciation may be requested for verification. Please DO NOT include property licensed by the State of South Carolina (vehicles, marine equipment, aircrafts, etc.).

NET BOOK VALUES OF $0 MUST BE RETURNED WITH PROPER WRITTEN EXPLANATION ATTACHED

1.	**TOTAL ACQUISITION COST** *(All costs associated with the acquisition of furniture, fixtures, and equipment that are used in the business. Do not include leased or rented property, or licensed vehicles)*	**$**	**00**
2.	**LESS: INCOME TAX DEPRECIATION** *(Deduct the adjusted depreciation. The depreciation allowed is the same as used for income tax purposes except the accumulated depreciation may not exceed 90% of the total acquisition cost for EACH item.)*	**$**	**00**
3.	**NET DEPRECIATED VALUE** (FORMULA: 1 – 2 = 3) *(The Net Depreciated Value Must Include at Least 10% of EACH Item)*	**$**	**00**

Lines 1, 2, and 3 must be completed. The preprinted zeros will not be considered as a completed return.

5. Do you have leased, loaned, rented, consigned (not owned by you), etc., equipment? **YES____ NO_____**
If yes, show full information on the reverse side of this form to include description of the property and provide name and mailing address of the lessor/property owner.

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 OR AGENT SIGNATURE _____ DATE _____

ACCOUNTANT SIGNATURE _____ DATE _____

FEDERAL EI/SS NO. _____ TELEPHONE NO. (_____)_____