



PEGGY A. MOSELEY
Charleston County Auditor
 P. O. Box 614, Charleston, SC 29402-0614
 Phone: (843) 958-4200 Fax: (843) 958-4222
www.taxweb.charlestoncounty.org/auditor

BUSINESS PERSONAL PROPERTY RETURN
ON PROPERTY OWNED AS OF DECEMBER 31, 20_____

Account No. _____ Tax Year: 20_____

USE THIS BOX TO CORRECT ANY ITEM THAT HAS CHANGED

Name _____
Mail Address _____
City _____ State _____ Zip _____

Name _____
Mail Address _____
City _____ State _____ Zip _____

South Carolina law states that all items of personal property used in the operation of a business shall be assessed for property tax purposes. The SC Code of Laws also requires that an annual report of valuation of said personal property be filed by the owner between January 1st and April 30th of each tax year.

Social Security No. or Federal Employer Tax ID No. (EIN) _____

PROPERTY LOCATION _____
 (If personal property is contained in more than one location, a separate return must be filed for each location.)

A 10% PENALTY IS APPLIED TO ANY RETURN POSTMARKED AFTER APRIL 30TH

The following information should be taken from your latest Federal and State Income Tax Depreciation Schedules. Attach a copy of your Depreciation Schedule (IRS 4562) and any other information pertaining to depreciation of this property. **Do not include property that is licensed by the state of South Carolina (motor vehicles, pleasure boats, or aircraft).**

VALUES OF \$0 ARE UNACCEPTABLE WITHOUT PROPER WRITTEN EXPLANATION.

Original cost of furniture, fixtures, and equipment
 (Do not include leased or rented property).....(Property Cost) \$ _____

Accumulated depreciation for income tax purposes
 (Depreciation cannot exceed 90% of original cost).....(Minus Depreciation) \$ _____

Net book value
(Net book value cannot be less than 10% of original cost).....(Equals Net Value) \$ _____

If any of your equipment is loaned, leased, rented, or consigned (not owned by you), use the reverse side of this form to describe the property and provide the 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 of South Carolina, 1976 and Amendments.

Signature of Owner _____ Telephone (____) _____ Date _____
 Signature of Agent _____ Telephone (____) _____ Date _____