# Dealer's Heavy Equipment Inventory Tax Statement

CONFIDENTIAL			
	Reporting Month, Year:	Page	of Pages
Send Original with Payment to: Assessor-Collector's Name		 Phone <i>(ar</i> ea c	code and number)
Assessor-Collector's Office Address, City, State, ZIP Code		Assessor-Colle	ector's Office Website Address
Send Copy to: Appraisal District Name		Phone (area c	code and number)
Appraisal District Address, City, State, ZIP Code		Appraisal Dist	rict Website Address
<b>GENERAL INFORMATION:</b> Tax Code Section 23.1242 requires deal together with a monthly payment of the total property tax assigned t does not sell, lease or rent heavy equipment during a month is required month. The dealer must retain documentation relating to the set	to all heavy equipment sold, leasured to file a statement indicating	sed or rented in the preced g that no sales, leases or	ding month. A dealer that
<b>FILING INSTRUCTIONS:</b> You must file each original completed more the statement with the appraisal district's chief appraiser. Do <u>not</u> file information for appraisal districts and county assessor-collectors may	this document with the Texas C	Comptroller of Public Accou	
<b>FILING DEADLINES:</b> Except as provided by Tax Code Section 23.1 of each month.	1242(g), a statement and prepay	ment of taxes must be file	ed on or before the 20th day
FILING PENALTIES: In addition to other penalties provided by law, month or part of a month in which a statement is not timely filed after payment of the penalty. An owner who fails to remit unit property tax within 10 days after the due date, the owner must pay an additional following the date on which they are due are not delinquent.	er it is due. A tax lien attaches to x due must pay a penalty of 5 pe	the dealer's business per ercent of the amount due.	rsonal property to secure If the amount due is not paid
OTHER	IMPORTANT INFORMATION		
The chief appraiser or collector may examine the books and records	s of a dealer pursuant to Tax Co	de Sections 23.1241(g) ar	nd 23.1242(f).
SECTION 1: Dealer Information			
Name of Dealer			
Website or Email Address*		Phone (area c	code and number)
Current Mailing Address, City, State, Zip Code			
SECTION 2: Authorized Representative			
If you are an individual dealer filing this tax statement on your o	wn behalf, skip to section 3; all	other persons are requi	red to complete this section.
Please indicate the basis for your authority to represent the dealer in	n filing this tax statement.		
Officer of the company General partner of the com	npany Attorney for th	ie company	
Agent for tax matters appointed under Tax Code Section 1.111	with completed and signed Forr	n 50-162	

Other and explain basis:

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Provide the following information for the individual with the legal au	uthority to act for the dealer in this matter.		
Name of Authorized Representative	Title of Authorized Representative		
Primary Phone Number (area code and number)	Email Address*		
Mailing Address, City, State, Zip Code			
SECTION 3: Business Information			
	ess location of the inventory. Attach additional pages if necessary. If your appraisal district copy of appraisal district or tax office correspondence concerning this account.		
Name of Business			
Physical Address of Business (number, street, city, state, Zip code +4)			
Date Business Opened (if not in business Jan. 1 of this year)	Appraisal District Account Number		

#### SECTION 4: Heavy Equipment Inventory Information

SECTION 2: Authorized Representative (continued)

Provide the following information about the sale, lease or rental of each item of heavy equipment during the reporting month. Continue on additional pages if necessary. In lieu of filling out the information in this section, you may attach separate documentation setting forth the information required. All such information must be separately identified in a manner that conforms to the column headers used in the table on page 3.

Type of Sale, Lease or Rental: Provide one of the following codes for each sale, lease or rental reported.

- **HE Net heavy equipment inventory** sales, leases and rentals of heavy equipment less fleet transactions, dealer sales and subsequent sales. Heavy equipment means self-propelled, self-powered or pull-type equipment, including farm equipment or a diesel engine, which weighs at least 1,500 pounds and is intended to be used for agricultural, construction, industrial, maritime, mining or forestry uses. The term does not include a motor vehicle that is required to be titled under Transportation Code Chapter 501 or registered under Transportation Code Chapter 502.
- FL fleet transactions The sale of five or more items of heavy equipment from your inventory to the same buyer within one calendar year.
- **DL dealer sales** sales of heavy equipment to dealers.
- SS subsequent sales dealer-financed sales of heavy equipment that, at the time of sale, have dealer financing from your inventory in this same calendar year. The term does not include a rental or lease with an unexercised purchase option or without a purchase option.

Sales Price, and Lease or Rental Amount: Sales price is the total amount of money paid or to be paid to a dealer for the purchase of an item of heavy equipment; or for a lease or rental, the total amount of the lease or rental payments received for an item.

Unit Property Tax: To compute for sales, multiply the sales price by the unit property tax factor. For a lease or rental transaction, multiply the monthly lease or rental payment received by the unit property tax factor. For fleet transactions, dealer sales and subsequent sales that are not included in the net heavy equipment inventory, the unit property tax is \$-0-. If no unit property tax is assigned, provide the reason. Provide the total unit property tax for this month that will be submitted with the statement to the assessor-collector.

### SECTION 4: Inventory Information (continued)

Description of Heavy Equipment Sold, Leased or Rented				Sale Price,		
Date of Sale, Lease or Rental	Item Name	ldentification/ Serial Number	Name of Purchaser, Lessee or Renter	Type of Sale, Lease or Rental	Lease or Rental Amount	Unit Property Tax
cease of Heritar	rem Name	Jenai Namber	Ecosec of Nemer	Lease of Nerital	nental Amount	Troperty lax
				Total	for this page only	
				Total unit prope	rty tax this month	

Unit Property Tax Factor Used\*\*

<sup>\*\*</sup> Contact either the county tax assessor-collector or county appraisal district for the current unit property tax factor. The unit property tax factor is calculated by dividing the aggregate tax rate by 12. If the aggregate tax rate is expressed in dollars per \$100 of valuation, divide by \$100 and then divide by 12. It represents one-twelfth of the preceding year's aggregate tax rate at the location where the heavy equipment inventory is located on Jan. 1 of the current year.

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Form 50-266

#### SECTION 5: Breakdown of Units Sold, Leased or Rented and Transaction Amounts for the Month

ent Units		
ases and rentals for this month by the	number of units for the inventory for	or which you are filing this statement.
Fleet Transactions	Dealer Sales	Subsequent Sales
transaction amounts for this month fo	r the inventory for which you are fili	ing this statement.
\$	\$	\$
Fleet Transactions	Dealer Sales	Subsequent Sales
and Signature		
<u> </u>		
	_, swear or affirm that each fact co	ntained in this tax statement is true and correct
Authorized Representative		
horized Representative	Date	
	Fleet Transactions  transaction amounts for this month fo  Fleet Transactions  Fleet Transactions  Authorized Representative	Fleet Transactions  Dealer Sales  transaction amounts for this month for the inventory for which you are fill  \$

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

<sup>\*</sup> An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.