Rendition of Property Qualified for Allocation of Value

Form 50-145

CONFIDENTIAL

		Т	āx Year
Appraisal District's Name			Appraisal District Account Number (if known)
GENERAL INFORMATION : This form is to render tangible perso (Tax Code Section 22.01).	onal property qualified for a	allocation of value owned or mana	aged and controlled as fiduciary on Jan. 1 of this year
FILING INSTRUCTIONS: This document and all supporting doc file this document with the Texas Comptroller of Public Aco		with the appraisal district office in	the county in which the property is taxable. Do not
SECTION 1: Property Owner Information			
Property Owner's Name			
Mailing Address, City, State, ZIP Code			
Phone Number (area code and number)		Email Address	
Property owner is (check one):	_		_
Individual Corporation Partnership	Trust Association	on Nonprofit Corporation	Other:
SECTION 2: Party Filing Report			
Property Owner	Secured Party		
Employee of Property Owner	Fiduciary		
Authorized Agent	Other		
Employee of Property Owner on Behalf of Affiliated Entit	y of the Property Owner		
NOTE: When a corporation is required to file this report, an offi an authorized officer to sign on behalf of the corporation must			n designated in writing by the board of directors or by
Name of individual authorized to sign this report		Title or Position	
Mailing Address, City, State, ZIP Code			
Phone Number (area code and number)		Email Address	
Complete if applicable.			
By checking this box, I affirm that the information contain the current tax year.	ned in the most recent ren		continues to be complete and accurate for (ax Year)
Are you a secured party with a security interest in the property as defined by Tax Code Section 22.01(c-1) and (c-2)?			
If yes, attach a document signed by the property owner indicate	ing consent to file the rend	dition. Without the authorization,	the rendition is not valid and cannot be processed.
SECTION 3: Complete Appropriate Schedule t	o Provide Property I	nformation	
Complete and attach the schedule indicated for the property ty	/pe.		
commercial aircraft or fleet of commercial aircraft (not be	usiness aircraft)	Schedule A-1	
vessel or fleet of vessels or other watercraft		Schedule A-2	
motor vehicle or fleet of motor vehicles		Schedule A-3	
business aircraft or fleet of business aircraft (not commen	rcial aircraft)	Schedule A-4	
equipment in interstate commerce not listed above		Schedule A-5	

SECTION 4: Affirmation and Signature

١f٠	you make a false statement on this forn	, you could be found quilt	ty of a Class A misdemeanor or a	tate iail felo	ny under Section 37.10.	Penal Code.
••	you make a laise statement on tims for	i, you could be loully quilt	ty of a class A fillsacification of a	tate jani reioi	ily ulluci section strio,	ı ellal code.

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	Printed Name of Authorized Individual	

swear or affirm that the information provided in this report is true and accurate to the best of my knowledge and belief.

NOTE: The signature on this report must be notarized **unless** the person filing the report is a secured party as defined by Tax Code Section 22.01, the property owner, an employee of the property owner, an employee of the property owner on behalf of an affiliated entity of the property owner or on behalf of a property owner who is rendering tangible personal property with a good faith estimate of not more than \$150,000 in total market value.

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	nature of Authorized Individual			Date	
		Subscribed and sworn before me this	day of		, 20

Important Information

GENERAL INFORMATION

This form is to render tangible personal property qualified for allocation of value owned or managed and controlled as fiduciary on Jan. 1 of this year (Tax Code Section 22.01). This report is confidential and not open to public inspection; disclosure is permitted (Tax Code Section 22.27).

FILING INSTRUCTIONS

This document and all supporting documentation must be filed with the appraisal district office in the county in which the property is taxable. **Do not file this document with the Texas Comptroller of Public Accounts.** Contact information for appraisal district offices may be found on the Comptroller's website.

DEADLINES

Rendition statements and property report deadlines depend on property type. The statements and reports must be delivered to the chief appraiser after Jan. 1 and no later than the deadlines indicated below.

PENALTIES

Failure to timely file a required rendition statement or property report will incur a penalty of 10 percent of the total amount of taxes imposed on the property for that

year. An additional penalty will be incurred of 50 percent of the total amount of taxes imposed on the property for the tax year of the statement or report, if a court determines that:

- a person filed a false statement or report with the intent to commit fraud or to evade the tax; or
- for the purpose of affecting the course or outcome of an inspection, investigation, determination, or other proceeding before the appraisal district, a person:
 - · altered, destroyed or concealed any record, document or thing;
 - presented to the chief appraiser any altered or fraudulent record, document or thing; or
 - otherwise engages in fraudulent conduct.

TERMINATED EXEMPTION

If an exemption terminates on a property, the person who owns the property shall render for taxation 30 days from termination (Tax Code 22.02). If an exemption is denied on a property, within 30 days after the denial the property shall be rendered (Tax Code 22.01(a)).

Rendition Statements and Reports	Deadlines	Allowed Extensions
Property generally	April 15	May 15 upon written requestAdditional 15 days for good cause shown
Property regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the federal Surface Transportation Board or the Federal Energy Regulatory Commission. Tax Code Section 22.23(d).	April 30	 May 15 upon written request Additional 15 days for good cause shown

Schedule A-1: Description of Commercial Aircraft

Use this schedule for commercial aircraft. This does NOT include business aircraft (See Schedule A-4). A commercial aircraft means an instrumentality of air commerce that is:

- primarily engaged in the transportation of cargo, passengers or equipment for others for consideration;
- economically employed when it is moving from point to point as a means of transportation; and
- operated by a certificated air carrier.

A certificated air carrier is one engaged in interstate or intrastate commerce under authority of the U.S. Department of Transportation. A revenue departure is a departure made for the purpose of transporting cargo, passengers or equipment for others for consideration and for which the aircraft is economically employed as it moves from point to point.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Number of Revenue Departures from Texas Airports in the Preceding Year	Texas Situs*	Good Faith Estimate of Market Value** (or)	Original Cost** (and)	Year Placed in Service
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^{*} Pursuant to Tax Code Section 21.05(d), the tax situs of commercial aircraft that land in Texas is to be designated as either the carrier's principal office in Texas or that Texas airport from which the carrier has the highest number of Texas departures.

^{**} Provide an amount for either the good faith estimate of market value, or an original cost and year placed in service. If you provide an original cost and year placed in service, you need not provide a good faith estimate of market value.

Schedule A-2: Description of Vessels or Other Watercraft

Use this schedule for vessels or other watercraft used as an instrumentality of commerce and for special-purpose vessels or other watercraft not used as an instrumentality. A **vessel or other watercraft used as an instrumentality of commerce** is primarily employed in the transportation of cargo, passengers or equipment, and economically employed when it is moving from point to point as a means of transportation. A **special-purpose vessel or other watercraft** not used as an instrumentality of commerce is a vessel or other watercraft that is:

- designed to be transient and customarily is moved from location to location on a more or less regular basis;
- · economically employed when operated in a localized area or in a fixed place; and
- not primarily employed to transport cargo, passengers, and equipment but rather to perform some specialized function or operation not requiring constant movement from point to point.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Make and Model of Vessel	I.D. Number	Other Situs State(s)	Port Days in Other Situs State(s)	Port Days in Texas	Texas Base for this Vessel	Good Faith Estimate of Market Value* (or)	Original Cost* (and)	Year Placed in Service

^{*} Provide an amount for either the good faith estimate of market value, or an original cost and year placed in service. If you provide an original cost and year placed in service, you need not provide a good faith estimate of market value.

Schedule A-3: Description of Motor Vehicles

Use this schedule for motor vehicles used for a business purpose in Texas and another state or nation.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Make and Model of Vehicle	I.D. Number	Other Situs State(s)	Miles Traveled in Other Situs State(s)	Miles Traveled in Texas	Texas Base for this Vehicle	Good Faith Estimate of Market Value* (or)	Original Cost* (and)	Year Placed in Service

^{*} Provide an amount for either the good faith estimate of market value, or an original cost and year placed in service. If you provide an original cost and year placed in service, you need not provide a good faith estimate of market value.

Schedule A-4: Description of Business Aircraft

Business aircraft is used for a business purpose of the owner, is taxable by a taxing unit and used continually outside Texas, whether regularly or irregularly. It does not include commercial aircraft.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Number of Departures from Texas Locations in the Preceeding Year	Total Number of Departures from All Locations in the Preceeding Year	Texas Situs	Good Faith Estimate of Market Value* (or)	Original Cost* (and)	Year Placed in Service

^{*} Provide an amount for either the good faith estimate of market value, or an original cost and year placed in service. If you provide an original cost and year placed in service, you need not provide a good faith estimate of market value.

Schedule A-5: Description of Equipment in Interstate Commerce

Use this schedule for tangible personal property used for a business purpose in Texas and another state or nation. It may include but is not limited to rolling stock not owned or leased by a railroad, shipping containers, mobile construction or drilling equipment and mobile equipment of any other sort. The term does not include goods, wares, ores or merchandise held for sale or resale, stored, warehoused or in the process of assembly, manufacture or refinement on Jan. 1 (Comptroller Rule 9.4033(a)(1)). Do not use this schedule for commercial aircraft, vessels and other watercraft, motor vehicles or business aircraft.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Time in Other Situs State(s)	Total Time in Texas	Texas Base for this Equipment	Good Faith Estimate of Market Value* (or)	Original Cost* (and)	Year Placed in Service

^{*} Provide an amount for either the good faith estimate of market value, or an original cost and year placed in service. If you provide an original cost and year placed in service, you need not provide a good faith estimate of market value.