

**Send original with payment to:**  
 Harris County  
 Tax Assessor-Collector's Office  
 P.O. Box 3486  
 Houston TX 77253-3486  
 (713) 274-855

**Dealer's Heavy Equipment Inventory**  
**Tax Statement 2017**  
**CONFIDENTIAL**

**Send copy to:**  
 Harris County Appraisal District  
 Dealer Inventory Section  
 P.O. Box 922015  
 Houston TX 77292-2015  
 (713) 957-5693

Month of Reporting: \_\_\_\_\_



**GENERAL INSTRUCTIONS:** Instructions and information can be found on last page of this form.

Page \_\_\_\_ of \_\_\_\_

**SECTION 1: Owner and Dealer Information**

\_\_\_\_\_  
 Name of Dealer

\_\_\_\_\_  
 Appraisal District Account Number

\_\_\_\_\_  
 Owners Name

\_\_\_\_\_  
 Date Business Opened, if After Jan. 1

\_\_\_\_\_  
 Current Mailing Address (number and street)

\_\_\_\_\_  
 Phone (area code and number)

\_\_\_\_\_  
 City, State, ZIP Code

\_\_\_\_\_  
 Title

**SECTION 2: Business' Name and Physical Address of Business Location**

\_\_\_\_\_  
 Name of Business

\_\_\_\_\_  
 Address (number, street, city, state, ZIP Code)

**SECTION 3: Inventory Information**

Description of Heavy Equipment Sold, Leased or Rented			Name of Purchaser, Lessee, or Renter	Type of Sale, Lease or Rental 1	Sales Price, Lease or Rental Amount 2 (see last page for footnotes)	Unit Property Tax 3
Date of Sale, Lease or Rental	Item Name	Identification /Serial Number				

Unit Property Tax Factor 5

**Total for this page only**

**Total Unit Property Tax 4**

**SECTION 4: Total Sales, Leases and Rentals**

Complete the boxes on the number of units sold, leased or rented and the transaction amounts for the month. See last page for definitions.

**Part I. Number of units of Heavy Equipment:**

\_\_\_\_\_  
 Net Heavy Equipment Inventory  
 (sales, leases and rentals)

\_\_\_\_\_  
 Fleet Transactions

\_\_\_\_\_  
 Dealer Sales

\_\_\_\_\_  
 Subsequent Sales

**Part II. Transaction Amount:**

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
 Net Heavy Equipment Inventory  
 (sales, leases and rentals)

\_\_\_\_\_  
 Fleet Transactions

\_\_\_\_\_  
 Dealer Sales

\_\_\_\_\_  
 Subsequent Sales

**SECTION 5: Sign and Date the Statement on Last Page Only**

\_\_\_\_\_  
 On behalf of (name of dealer)

\_\_\_\_\_  
 Authorized Signature

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Printed Name

\_\_\_\_\_  
 Title

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

## Dealer's Heavy Equipment Inventory Tax Statement Instructions and Information

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 Chapter 501 or registered under Chapter 502, Transportation Code.

**GENERAL INSTRUCTIONS:** This inventory tax statement must be filed by a dealer of heavy equipment pursuant to Tax Code §23.1242. This statement is filed together with an amount equal to the total amount of the unit property tax assigned to all items of heavy equipment sold, leased, or rented in the preceding month. File a separate statement for each business location. You must retain documentation relating to the disposition of each item sold, leased, or rented.

**WHERE TO FILE:** Each statement and prepayment of taxes must be filed with the county tax assessor-collector and a copy of each statement must be filed with the chief appraiser.

**STATEMENT DEADLINES:** Except as provided by Tax Code §23.1242(g), a statement and prepayment of taxes must be filed on or before the 10th day of each month.

**PENALTIES:** In addition to other penalties provided by law, a dealer who fails to file or timely file a statement must forfeit a penalty of \$500 for each month or part of a month in which a statement is not filed or timely filed after it is due. A tax lien attaches to the dealer's business personal property to secure payment of the penalty. In addition to other penalties provided by law, an owner who fails to remit unit property tax due must pay a penalty of 5 percent of the amount due. If the amount due is not paid within 10 days after the due date, the owner must pay an additional 5 percent of the amount due. Unit property taxes paid on or before Jan. 31 of the year following the date on which they are due are not delinquent.

**OTHER IMPORTANT INFORMATION:** The chief appraiser or collector may examine documents held by a dealer in the same manner and subject to the same conditions as provided by Tax Code §23.241(g).

### ADDITIONAL INSTRUCTIONS

**Section 1: Owner and Dealer Information.** Provide information regarding the owner and the dealer, including the name of the owner and dealer, the mailing address and phone number. Give the appraisal district account number if available or attach tax bill or copy of appraisal or tax office correspondence concerning your account. If your business opened after Jan. 1 of this year, enter the date the business opened.

**Section 2: Business Name and Physical Address of Business Location.** Provide the business' name and physical address of the business location for which you are filing this statement.

**Section 3: Information on each unit of heavy equipment sold during the reporting month.** Provide the information in the table for each sale, lease or rental of heavy equipment during the reporting month (continue on additional sheets as needed). 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. See below for additional instructions. Complete the information on each item of heavy equipment sold, leased or rented including the date of sale, lease, or rental; item name; identification/serial number; name of purchaser, lessee, or renter; type of sale, lease, or rental; sales price, lease or rental amount; and unit property tax. The footnotes include:

**1 Type of Sale, Lease, or Rental:** Place one of the following codes:

**HE** - Heavy equipment inventory - sales, leases and rentals of heavy equipment.

**FL** - fleet transactions - heavy equipment included in 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.

**2 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.

**3 Unit Property Tax:** To compute for sales, multiply the sales price by the unit property tax factor. For 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, state the reason.

**4 Total Unit Property Tax for This Month:** Enter the total amount of unit property tax from the "Total for this page only" box on previous page(s). This is the total amount of unit property tax that will be submitted with the statement to the collector.

**5 Unit Property Tax Factor:** 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 county 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 January 1 of the current year.

### Section 4: Total Sales, Leases and Rentals

**Part I: Number of Units of Heavy Equipment:** Breakdown of sales, leases, and rentals for this month. Provide the number of units for the business location for which you are filing this statement (identified in SECTION 2).

**Part II: Transaction Amount: Breakdown of sales, leases, and rentals amounts for this month.** Provide the transaction amounts for the business location for which you are filing this statement (identified in SECTION 2).

#### Definitions.

**Net heavy equipment inventory** - Heavy equipment that has been sold, leased, or rented less fleet transactions, dealer sales and subsequent sales.

**Fleet transactions** - the sale of five or more items of heavy equipment from your inventory to the same buyer within one calendar year.

**Dealer sales** - sales of heavy equipment to dealers.

**Subsequent sales** - dealer-financed sales of heavy equipment that, at the time of sale, has 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.