

Harris Central Appraisal District  
Personal Property Division  
P. O. Box 922007  
Houston, TX 77292-2007  
(713) 957-7800  
FORM 11.253-G (11/2011)



# Application for Exemption of Goods-In-Transit Tax Year \_\_\_\_\_

**GENERAL INSTRUCTIONS:** This exemption application applies to "goods-in-transit" as governed by Tax Code §11.253. "Goods-in-transit" means tangible personal property that: (1) is acquired in or imported into this state to be forwarded to another location in this state or outside this state; (2) is stored under a contract of bailment by a public warehouse operator at one or more public warehouse facilities in this state that are not in any way owned or controlled by the owner of the personal property for the account of the person who acquired or imported the property; (3) is transported to another location in this state or outside this state not later than 175 days after the date the person acquired the property in or imported the property into this state; and (4) does not include oil, natural gas, petroleum products, aircraft, dealer's motor vehicle inventory, dealer's vessel and outboard motor inventory, dealer's heavy equipment inventory, or retail manufactured housing inventory. For the purposes of this application, "inventory" means your inventory of finished goods, raw materials and work in process.

**APPLICATION DEADLINES:** You must file the completed application with all required documentation between January 1 and no later than April 30 of the year for which you are requesting an exemption. You must furnish all information and documentation required by the application.

**ANNUAL APPLICATION REQUIRED:** You must apply for this exemption each year you claim entitlement to the exemption.

**OTHER IMPORTANT INFORMATION:** Pursuant to Tax Code §11.45, after considering this application and all relevant information, the chief appraiser may request additional information from you. You must provide the additional information within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.

## Step 1 - Owner Name and Address

Owner's Name

Current Mailing Address

City, State, ZIP Code

Phone (area code and number)

Property Owner is a(n) (check one):

Individual     Partnership     Corporation     Other (specify) \_\_\_\_\_

Name of person preparing this application

Title

Driver's License, Personal ID or Social Security Number\*

\* If this application is for an exemption from ad valorem taxation of property owned by a charitable organization with a federal tax identification number, that number may be provided here in lieu of a driver's license number, personal identification certificate number, or social security number. Section 11.43 of the Tax Code authorizes this office to request this information to determine tax compliance. Unless the applicant is a charitable organization with a federal tax identification number, the applicant's driver's license number, personal identification certificate number, or social security account number is required. Pursuant to Tax Code Section 11.48(a), a driver's license number, personal identification certificate number, or social security account number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee of the appraisal office who appraises property, except as authorized by Tax Code Section 11.48(b).

## Step 2 - Authorized Agent's Name

Authorized Agent's Name (if different from above)

Current Mailing Address

City, State, ZIP Code

Phone (area code and number)

## Step 3 - Describe the Property

Appraisal District Account Number

If appraisal roll account number is unavailable, attach a tax bill or copy of appraisal or tax office correspondence concerning this account to this application.

Location of Inventory (street address, city, ZIP Code)

Give a general description of the items in this inventory. (use additional sheets if necessary)

**Step 4 - Answer these question about your property**

- a) Are you applying for the freeport exemption this year? .....a)  Yes  No
- b) Will portions of this inventory be transported inside or out of the state this year?.....b)  Yes  No
- c) Have you applied for appraisal of your inventory on September 1?.....c)  Yes  No
- d) Were portions of your inventory transported to another location inside or out of the state throughout last year? .....d)  Yes  No

If you checked "NO," because inventory was transported for part of year, indicate below the months during which portions of your inventory were transported to another location last year.

- January  April  July  October
- February  May  August  November
- March  June  September  December

1. Give the total cost of goods sold for the entire year ending December 31, \_\_\_\_\_\$ \_\_\_\_\_

2. Give the total cost of goods sold that were acquired in Texas or imported into Texas to forward to another location, is stored under contract for bailment by a public warehouse operated at one or more public warehouse facilities in this state that you did not in any way own or controll and that were transported to another location within 175 days after the date you acquired them or imported them into the state last year, less the cost of any equipment, machinery, or material that were incorporated into goods, but that do not qualify as goods-in-transit inventory. ....\$ \_\_\_\_\_

3. On what types of records do you base the amounts given above? (*Check as many as apply.*)

- Sales records  Audited financial statement
- Bills of lading  Texas franchise tax reports
- Internal reports  Other (describe) \_\_\_\_\_

4. Percentage of last year's inventory value represented by goods-in-transit (divide 2 by 1). ..... %

5. Will the percentage of goods-in-transit this year be significantly different than the percentage of goods-in-transit last year? .....  Yes  No

6. If "Yes," why? \_\_\_\_\_

7. What was the market value of your inventory on January 1 of this year (or September 1 of last year, if you have qualified for September 1 inventory appraisal)? ..... \$ \_\_\_\_\_

8. What is the value of the inventory you claim will be exempt this year? ..... \$ \_\_\_\_\_

**Step 5 - Read, Sign & Date**

I certify that the information in this document and all attachments is true and correct to the best of my knowledge and belief.

Signature

Date

Title

**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 Texas Penal Code Section 37.10.**