



Crystal A. Powell
 County Auditor
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Business Personal Property Return WCF100(04/29/11)

ON PROPERTY OWNED AS OF DECEMBER 31, _____ TAX YEAR _____

Owner Name and Mailing Address:

Business Name and Location: *Please list location***

Accounting Closing Period _____

Type of Business _____

Date Business Open _____

Date Business Closed _____

Within Town Limits Y or N

Location _____

If yes, Town of _____

| CHANGES ONLY | | | |
|---------------------|----------|-------------------|-------|
| _____ | _____ | _____ | _____ |
| Owner Name | | Business Name | |
| _____ | _____ | _____ | _____ |
| Mailing Address | | Business Location | |
| _____ | _____ | _____ | _____ |
| City/State - Mail | Zip Code | City/State/Zip | |

1. Total Acquisition Cost..... ▶ 00
**(Excluding Licensed Vehicles
 And Leasehold Improvements)**

2. Less: Income Tax Deduction
**(Accumulated Depreciation not
 To Exceed 90% for each item).....** ▶ 00

3. Net Depreciated Value
**(The Net Depreciated Value Must
 Include At Least 10% of Each Item)...** ▶ 00

Office Use Only

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 true and complete return, made in good faith, pursuant to the provisions of the code of laws, 1976 and amendments

Owner Signature _____ Telephone Number _____ Date _____

Accountant Signature _____ Telephone Number _____ Date _____

This return can't be processed without a taxpayer signature

1. SOUTH CAROLINA LAW PROVIDES THAT ALL ITEMS OF PERSONAL PROPERTY USED IN BUSINESS SHALL BE ASSESSED FOR PROPERTY TAX PURPOSES. ALSO, IT PROVIDES FOR THE RETURN OF THESE ITEMS BETWEEN JANUARY 1ST AND APRIL 30TH OF EACH YEAR, OR ON OR BEFORE THE LAST DAY OF THE FOURTH MONTH AFTER THE CLOSE OF THE ACCOUNTING PERIOD REGULARLY EMPLOYED BY THE TAXPAYER.
2. IF PERSONAL PROPERTY IS LOCATED IN MORE THAN ONE LOCATION, A SEPARATE RETURN MUST BE FILED FOR EACH LOCATION.
3. **IMPORTANT: A 10% PENALTY APPLIED IF RETURN IS RECEIVED AFTER THE DUE DATES GIVEN ABOVE IN 1.**
4. THE INFORMATION REQUIRED SHOULD BE TAKE FROM YOUR LATEST FEDERAL AND STATE INCOME TAX DEPRECIATION AND AMORTIZATION FORM 4562. **A COPY OF THE FORM 4562 MUST BE SUBMITTED WITH THE RETURN.** DO NOT RETURN PROPERTY LICENSED BY THE STATE OF SOUTH CAROLINA (VEHICLES, MARIN EQUIPMENT, OR AIRCRAFT).
5. ZEROS HAVE BEEN PREPRINTED IN THE CENTS COLUMN OF THIS FORM. THEREFORE, YOU MUST ROUND OFF CENTS TO THE NEAREST WHOLE DOLLAR.

DO YOU HAVE LEASED, LOANED, RENTED, CONSIGNED, ETC. EQUIPMENT? YES ___ NO ___
 IF YES, PLEASE SHOW THE NEAME AND ADDRESS BELOW FROM WHOM THE EQUIPMENT IS LEASED. PLEASE ATTACH AN ITEMIZED LIST OF LEASED EQUIPMENT.

 Name & Address

 Name & Address

Failure to File or to List Property- Section 12-54-40 provides: A person who willfully attempts to evade or defeat any tax or property assessment, in addition to other penalties provided by law, is guilty of a **FELONY** and, upon conviction, must be fined not more than ten thousand dollars or imprisoned not more than five years, or both, together with the cost of prosecution. The assessment may be estimated from the best available information.