



REPORT TO COUNTY AUDITOR OF ADDED ASSESSMENTS AND ASSESSMENT PENALTIES

FORM 122A

Page _____ of _____

State Form 22691 (R5 / 9-24)

Prescribed by the Department of Local Government Finance

- INSTRUCTIONS:**
1. If the penalty is for (a) or (b) below, indicate the penalty being applied in the left-hand column and place the appropriate dollar amount in the space provided.
 2. If the penalty is for (c) or (d) below, indicate ONLY the assessed value subject to the penalty in the appropriate column.
 3. Where the assessor has granted an extension of time for filing the personal property tax return, the penalty imposed under (c) below does not apply until thirty (30) days after the expiration of the extension.
 4. A penalty is due with an installment under (a), (b), (c), or (d) below whether or not an appeal is filed under IC 6-1.1-15-5 with respect to the tax due on that installment.
 5. The purpose of this form is to be an internal transmittal from the assessing official to the county auditor.

TO THE COUNTY AUDITOR

You are hereby notified that the following taxpayers have received added assessments or have penalties to be added to their assessments for one (1) or more of the following reasons:

- a. Failure to include on a personal property return the information that the Department of Local Government Finance requires (IC 6-1.1-37-7(d), IC 6-1.1-3-9, IC 6-1.1-5-13).
- b. Failure to file a required personal property return on or before the due date (IC 6-1.1-37-7(a)).
- c. Failure to file the personal property return on or before November 15 of a year (IC 6-1.1-37-7(a)(1)).
- d. Failure to file the personal property return until after November 15 of a year (IC 6-1.1-37-7(a)(2)).
- e. Undervaluing the property that he reports on a personal property return, and if the amount by which the person undervalues that property exceeds five percent (5%) of the value which should have been reported on that return, then the county auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation (IC 6-1.1-37-7(e)).

NOTE: County auditor shall add penalties provided in IC 6-1.1-37-7.

| County | | Township | | Tax District | | | |
|----------------------------------|---------------------|----------------------|----------------------|--|--|---|--|
| NAME AND ADDRESS OF TAXPAYER (1) | ASSESSMENT YEAR (2) | ADDED ASSESSMENT (3) | TOTAL ASSESSMENT (4) | PENALTIES FROM INSTRUCTIONS ABOVE | | | |
| | | | | a or b | c | d | e |
| | | | | Indicate (a) or (b) in left-hand column \$25.00 | No return filed on or before November 15 (Lesser of 10% or \$10,000) | No return filed until after November 15 (Lesser of 20% or \$20,000) | 20% of tax undervalued personal property |
| | | | | ASSESSED VALUE SUBJECT TO PENALTY | | | |
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| Signature of Assessing Official | | | Title | | Date Signed (month, day, year) | | |