



# SCHEDULE A-4 – WATER POLLUTION CONTROL EQUIPMENT

State Form 47336 (R2 / 03-26)

Prescribed by the Department of Local Government Finance

**PRIVACY NOTICE**

This form contains confidential information pursuant to IC 6-1.1-35-9.

- INSTRUCTIONS:**
1. Pursuant to IC 6-1.1-10-10, report below all personal property employed predominately in the operation of an industrial water treatment system for elimination of water pollution caused by industrial waste.
  2. Attach additional schedules if necessary.
  3. Column A of this schedule should be used to report personal property that is subject to the 30% minimum valuation limitation under IC 6-1.1-8-45, which includes property placed in service on or before January 1, 2025, as well as property placed in service after January 1, 2025 that is located in a tax increment allocation area for which the base assessed value was determined before January 1, 2025. Property owned by a light, heat, or power company (as defined by IC 6-1.1-8-2(5)) or owned by a utility company owned, operated, or held in trust by a consolidated city is also subject to the 30% minimum valuation limitation.
  4. Column B should be used to report personal property that is not subject to the 30% minimum valuation limitation under IC 6-1.1-8-45, which includes property placed in service after January 1, 2025, that is not located in a tax increment allocation area for which the base assessed value was determined before that date.
  5. If you are unsure of whether personal property placed in service is located in a tax increment allocation area, please contact the assessor where the property is located. Taxpayers may also refer to information on TIFs published by the Department at <http://gateway.ifonline.org/TIFviewer/> and at the taxpayer portal: <https://gateway.ifonline.org/public/taxpayer/>.

**WATER POLLUTION CONTROL EQUIPMENT IN SERVICE**

Year Acquired	Location of Property	P.S.C.I. Account Number	Description of Property	Column A Property Subject to 30% Floor			Column B Property Not Subject to 30% Floor		
				Federal Tax Cost	Federal Depreciation	Net Tax Value (Cost Less Depreciation)	Federal Tax Cost	Federal Depreciation	Net Tax Value (Cost Less Depreciation)
<b>TOTALS – CARRY THE TOTAL COST TO SCHEDULE A, LINE 17, COLUMNS A AND B</b>									

**WATER POLLUTION CONTROL EQUIPMENT IN CIP**

Year Acquired	Location of Property	P.S.C.I. Account Number	Description of Property	Federal Tax Cost		Net Tax Value (Federal Cost Less Tax Depreciation)
				COLUMN A	COLUMN B	
<b>TOTAL – CARRY TO SCHEDULE A-1, SCHEDULES I AND II</b>						

Under penalties of perjury, I hereby certify that this schedule, to the best of my knowledge and belief, is true, correct and complete; and reports the total cost of all personal property claimed by the taxpayer to be exempt from assessment and taxation pursuant to IC 6-1.1-10-10.

Signature of authorizing person	Title	Date signed (month, day, year)
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