



**BUSINESS TANGIBLE PERSONAL PROPERTY
DEPRECIABLE ASSETS IN POOL 5**

State Form 52498 (R21 / 12-25)

Prescribed by the Department of Local Government Finance

FORM 103 – P5 / ERA

JANUARY 1, 2026

PRIVACY NOTICE

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

For Assessor's Use Only

INSTRUCTIONS:

1. In order to receive a deduction, this schedule must be submitted with Form 103 – Long.
2. A separate schedule must be completed for each approved Form SB-1/PP for that abatement.
3. Attach a copy of the applicable Form CF-1 to this schedule.
4. For any acquisitions since the last assessment date, attach a list of the new equipment that is included on Form 103 – EL.

SECTION 1		TAXPAYER INFORMATION	
Name of Taxpayer		Federal Identification Number	
Full Address (number and street, city, state, and ZIP code)		Email Address	
County	Township	DLGF Taxing District Number	
Contact Person	Title	Telephone Number ()	

SECTION 2				ECONOMIC REVITALIZATION AREA INFORMATION	
Name of Body Designating the Economic Revitalization Area		Resolution Number		Length of Abatement (Years)	
Date Designation Approved (month, day, year)	Date Designation Terminates (month, day, year)	Does Resolution Limit Dollar Amount of Deduction? <input type="checkbox"/> Yes – Assessed Value <input type="checkbox"/> Yes – and limit is based on equipment <input type="checkbox"/> Yes – Cost <input type="checkbox"/> No			

SECTION 3						SCHEDULE OF POOLED EQUIPMENT UNDER ABATEMENT	
The total cost of depreciable assets is to be reported on Form 103 – Long. This schedule includes only the new manufacturing, research and development, logistical distribution, and/or information technology equipment that is deductible per the resolution and IC 6-1.1-12.1.							

POOL NUMBER 5 (Pursuant to IC 6 1.1 3 23 or 23.5)	TTV %	True Tax Value [per Form 103 – P5]	Abatement		Deduction Claimed	Deduction Approved
			Year	Percent		
01	1-2-25 to 1-1-26	40%	\$	1	\$	\$
02	1-2-24 to 1-1-25	56%	\$	2	\$	\$
03	1-2-23 to 1-1-24	42%	\$	3	\$	\$
04	1-2-22 to 1-1-23	32%	\$	4	\$	\$
05	1-2-21 to 1-1-22	24%	\$	5	\$	\$
06	1-2-20 to 1-1-21	18%	\$	6	\$	\$
07	1-2-19 to 1-1-20	15%	\$	7	\$	\$
08	1-2-18 to 1-1-19	10%	\$	8	\$	\$
09	1-2-17 to 1-1-18	10%	\$	9	\$	\$
10	1-2-16 to 1-1-17	10%	\$	10	\$	\$
TOTAL POOL NUMBER 5		\$	--	--	\$	\$

SECTION 4						SPECIAL TOOLING UNDER ABATEMENT	
Round all figures to the nearest \$1. Report only cost of abated special tools, dies, jigs, etc. (50 IAC 4.2-6-2)		True Tax Value [per Form 103 – P5]		Abatement		Deduction Claimed	
				Year	Percent		
True Tax Value of Acquisitions		1-2-25 to 1-1-26		30%	\$	\$	\$
		1-2-24 to 1-1-25		3%	\$	\$	\$
		1-2-23 to 1-1-24		3%	\$	\$	\$
		1-2-22 to 1-1-23		3%	\$	\$	\$
		1-2-21 to 1-1-22		3%	\$	\$	\$
		1-2-20 to 1-1-21		3%	\$	\$	\$
		1-2-19 to 1-1-20		3%	\$	\$	\$
		1-2-18 to 1-1-19		3%	\$	\$	\$
		1-2-17 to 1-1-18		3%	\$	\$	\$
		1-2-16 to 1-1-17		3%	\$	\$	\$
TOTAL SPECIAL TOOLS		\$		--	--	\$	\$

TOTAL POOL 5 AND SPECIAL TOOLING	\$	\$
LIMIT ON AMOUNT OF ABATEMENT STATED IN RESOLUTION	Cost \$	OR AV \$
AMOUNT OF DEDUCTION CLAIMED (Lesser of Limit on Abatement and Total of Pools)	\$	\$

Check if taxpayer has also filed Form 103 – Long and Form 103 – ERA with personal property in Pools 1, 2, 3, or 4.