



SINGLE RETURN BUSINESS TANGIBLE PERSONAL PROPERTY

State Form 53855 (R7 / 12-25)

Prescribed by the Department of Local Government Finance

FORM 104-SR

JANUARY 1, _____
For Assessor's Use Only

INSTRUCTIONS:

1. This form must accompany a Single Return Business Tangible Personal Property Form (Form 103-SR).
2. This form must be filed with the county assessor not later than **May 15**, unless an extension is granted in writing.

NOTE: For taxpayers with less than \$2,000,000 in acquisition costs to report within the county, legislation was passed in 2025 which exempts the property. If you are declaring this exemption, please file Form 103-Short or Form 103-Long.

TAXPAYER INFORMATION

Name of Taxpayer <i>(please type or print)</i>	County
Name Business is Conducted Under	NAICS Code Number*
Property Address <i>(number and street, city, state, and ZIP code)</i>	
Nature of Business	
Name for Assessment and Tax Notice <i>(if different than above)</i>	
Mailing Address for Assessment and Tax Notice <i>(number and street, city, state, and ZIP code) (if different than above)</i>	

* NAICS – North American Industry Classification System – A complete list of codes may be found at: www.census.gov/naics. For further information, contact the local assessor.

SUMMARY <i>(Round all numbers to nearest ten dollars)</i>		LOCATION NUMBER	LOCATION NUMBER	LOCATION NUMBER
SCHEDULE A – PERSONAL PROPERTY	+	\$	\$	\$
FINAL ASSESSED VALUE	=	\$	\$	\$

Summary of Assessed Values for all Location in this County <i>(attach additional sheets, if necessary)</i>	<input type="checkbox"/> Additional Sheets Attached	Name of County
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LOCATION NUMBER	TOWNSHIP	DLGF TAXING DISTRICT NUMBER	NAME UNDER WHICH BUSINESS IS CONDUCTED (DBA) <i>(if different than above)</i> AND SPECIFIC STREET ADDRESS <i>(number and street, city, state, and ZIP code)</i>

SIGNATURE AND VERIFICATION

Under penalties of perjury, I hereby certify that this return *(including accompanying schedules and statements)*, to the best of my knowledge and belief, is true, correct, complete, and reports all tangible personal property subject to taxation, owned, held, possessed, or controlled by the named taxpayer in the stated township or taxing district on the assessment date of this return, as required by law; and is prepared in accordance with IC 6-1.1 *et seq.*, as amended, and regulations promulgated with respect thereto.

Signature of Authorized Person	Printed Name of Authorized Person	Date <i>(month, day, year)</i>
Title of Authorized Person	Telephone Number ()	Email of Authorized Person

Name of Taxpayer (please type or print)

FILING REQUIREMENT

All taxpayers filing Form 103-SR must also complete Form 104-SR, and a copy of both forms, for each township listed on the return, must be filed with the county assessor.

Taxpayers filing Form 102, Form 103-Long, or Form 103-Short must complete Form 104.

ADDITIONAL RETURN REQUIREMENTS

Were expenditures made since the last assessment date for improvements on any real estate owned, possessed, or occupied by the taxpayer in the township wherein this return is filed? Yes No

(If Yes, attach a statement setting forth: name of the owner, location of real estate and explaining nature, cost, beginning date of construction or improvements, and date construction was completed. If not completed as of January 1, state the percentage completed at that time.) [IC 6-1.1-5-13]

PENALTIES FOR FAILURE TO FILE COMPLETE RETURN FORMS

Failure to file a return on or before the due date, as required by law, will result in the imposition of a twenty-five dollar (\$25.00) penalty. In addition, if a return is not filed within thirty (30) days after such return is due, a penalty equal to twenty percent (20%) of the taxes finally determined to be due with respect to the property which should have been reported will be imposed. A personal property return is not due until the expiration of any extension period granted by the township assessor or county assessor under IC 6-1.1-3-7(b).

If the total assessed value that a person reports on a personal property return is less than the total assessed value that the person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the 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.

In completing a personal property return, a taxpayer must make a complete disclosure of all information relating to the value, nature, or location of personal property owned, held, possessed, or controlled on the assessment date [IC 6-1.1-3-9(a)], and information relating to improvements made since the preceding assessment date to real property owned, possessed, or occupied by the taxpayer [IC 6-1.1-5-13]. This information would include, but not be limited to, completion of the heading and related information, answers to all questions and entries on all of the appropriate lines on the face of the return. If such information is not provided, the taxpayer will be contacted and directed to provide that information. In addition, a penalty of twenty-five dollars (\$25.00) will be imposed. [IC 6-1.1-37-7(d)]

The above penalties are due on the property tax installment next due for the return whether or not an appeal is filed with the Indiana Tax Court with respect to the tax due on that installment. [IC 6-1.1-37-7(f)]