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**BERKELEY**  
COUNTY  
SOUTH CAROLINA

843-719-4728  
FAX 843-719-4128

843-723-3800 Ext 4728  
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**BUSINESS PERSONAL PROPERTY RETURN**

Tax Year	Accounting Closing Period (MM/DD/YYYY)	Contact Person
Owner Name/ Mailing Address		Telephone No.
		Check if this is a new address <input type="checkbox"/>
		Email Address:
Account Status <input type="checkbox"/> Initial <input type="checkbox"/> Existing <input type="checkbox"/> Final (Date Business Closed _____)	Return Type <input type="checkbox"/> Annual <input type="checkbox"/> Amended	Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Partnership (List Partners) <input type="checkbox"/> Other _____
Do you lease equipment to any other business? <input type="checkbox"/> No <input type="checkbox"/> Yes	Do you lease equipment from another company? If yes, attach a list of lessors and addresses <input type="checkbox"/> No <input type="checkbox"/> Yes	

Property File # (leave blank if new location)	Location Start Date	Location End Date
Location Name	1. Total Acquisition Cost (Excluding Licensed Vehicles and Leasehold Improvements)	1. \$ .00
Location Street Address	2. Less: SC Income Tax Depreciation (Accumulated Depreciation not to exceed 90% for each item)	2. \$ .00
Location City    State    Zip	3. Net Depreciated Value (The net depreciated value must include at least 10% of each item)	3. \$ .00

Property File # (leave blank if new location)	Location Start Date	Location End Date
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Location Street Address	2. Less: SC Income Tax Depreciation (Accumulated Depreciation not to exceed 90% for each item)	2. \$ .00
Location City    State    Zip	3. Net Depreciated Value (The net depreciated value must include at least 10% of each item)	3. \$ .00

I declare that this return has been examined by me, and to the best of my knowledge and belief, is a true and complete return, made in good faith, pursuant to the provisions of the Code of Laws, 1976 and amendments.

Taxpayer Signature \_\_\_\_\_ Accountant Signature \_\_\_\_\_  
Title \_\_\_\_\_ Date \_\_\_\_\_ Accountant Phone \_\_\_\_\_ Date \_\_\_\_\_

This return cannot be processed without taxpayer signature.

**(Instructions listed on back of form)**

# FORM 96 INSTRUCTIONS

## Business Personal Property Filing Requirements

Businesses are required to file on or before **the last day of the fourth month** after the close of the accounting period regularly employed by the taxpayer for income tax purposes.

Any business which opens after the end of the accounting period must file an initial return as of December 31<sup>st</sup> with the return being due the last day of April. After the initial return, businesses are required to file on or before **the last day of the fourth month** after the close of the accounting period regularly employed by the taxpayer for income tax purposes.

## FORM 96 Instructions

**Tax Year** – This is the year after the Accounting Closing Period (i.e., if the Accounting Closing Period is 12/31/XXX1, the Tax Year is reported as XXX2).

**Accounting Closing Period** – Please provide the business's accounting year-end.

**Owner Name and Mailing Address** – Please provide the Owner's name and mailing address in the sections provided.

**Reporting a Change of Address** – To report a change of mailing address, enter the new mailing address in the mailing address section and check the box "Check if this is a new address."

**Closing of Business** – If the business is closed, please check the **Final** box under Account Status and provide business close date in the space provided. If you have more than one location and all the locations did not close, **do not** check the Final box and do not provide a close date.

**Amended Return** – If an Annual return has previously been filed for a tax year and the initial Annual return requires changes, re-file the return and check the Amended box.

## Location Reporting

**Location Start Date** – Provide the date this location opened.

**Closing a Location** – To close one or more locations, provide the close date for each location in the space "Location End Date." When closing a location, you must report a zero value in lines 1, 2 and 3 of the location.

**Moving a Location** – If you move the location of your business, close the old location and enter the new address for the new location as a separate location on the return.

**Reporting a Physical Location** – All location addresses should be reported only once as a physical street address. PO Boxes cannot be used as the location address.

## Return Lines

Zeros have been pre-printed in the cents portion of the form to round to the nearest whole dollar. Values reported for each location **MUST** be rounded to the nearest whole dollar.

**Line 1:** All costs associated with the acquisition of furniture, fixtures, and equipment that are used in the business, **EXCLUDING** licensed vehicles.

**Line 2:** Deduct the adjusted depreciation. The depreciation allowed is the depreciation used for income tax purposes; however, the depreciation may not exceed **90%** of the total acquisition cost for **EACH** item.

**Line 3:** Total acquisition cost less the adjusted depreciation.

**THERE ARE NO PROVISIONS FOR THE EXTENSIONS FOR FILING BUSINESS PERSONAL PROPERTY RETURNS.**

**IMPORTANT: A 10% PENALTY APPLIED IF RETURN RECEIVED AFTER THE REQUIRED DATE FOR FILING.**

**Failure to File or List Property** – Section 12-54-44 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.

**Revocation of License for Failure to Comply** – Section 12-54-90 provides: Failure to comply with law may result in revocation of licenses within 10 days after notification.

**Signature** – If someone other than the taxpayer prepares the return, then the property tax return must also contain the signature of the return preparer.