



MICHAEL MCMILLAN
LICENSE COLLECTOR

**OFFICE OF THE LICENSE COLLECTOR
CITY OF SAINT LOUIS
ROOM 102, CITY HALL
SAINT LOUIS, MISSOURI 63103**

(314) 622-4528
FAX: (314) 622-3275
www.stlouiscity.com

April 27, 2010

Dear Valued Business Owner:

I would like to take this opportunity to thank you for conducting your business in the City of St. Louis. Enclosed are your 2010 Manufacturer's Property Declaration, and an out of business notice.

As indicated by the instructions on the declaration form, a properly filed declaration must include current copies of the following items, as applicable, as of January 1 of the declaration year:

1. Balance Sheet
2. Income Statement.
3. Itemized lists of machinery, tools, and appliances, including total cost and date of acquisition.
4. Lists of expensed non-capitalized assets held as manufacturing equipment such as small tools which have not been included under capitalized assets.
5. Lists of expendable supplies on hand January 1, including repair parts, shop supplies, and maintenance inventory necessary to keep machinery, tools and appliances in efficient operating condition.
6. Lists of construction in progress, large manufacturing equipment on site but not fully assembled or installed.
7. Itemization of expenses incurred to repair, modify, or upgrade machinery and equipment, resulting in prolonging the life of the asset.
8. Itemized lists of leased equipment including, lease agreements and contact information for the lessor.
9. Lists of machinery, tools, appliances, dies, molds, jigs, plates, mats, etc. owned by others but kept on hand at your location.

10. Lists of retired or disposed of machinery. Provide a list of property removed as well as the date acquired, acquisition cost and date removed.

Detailed instructions for completing the declaration and additional explanations for the items requested above are provided on the declaration form. Please mail your declaration form and the supporting documents to our office at the address indicated on the form.

If you have any questions or suggestions, please feel free to contact our office directly. Our goal is to provide you with prompt and courteous service. Thank you for your cooperation and your support of the City of St. Louis.

Sincerely,

A handwritten signature in black ink that reads "Michael McMillan". The signature is written in a cursive, flowing style.

Michael McMillan
License Collector

Enclosures

CITY OF ST. LOUIS

2010 MANUFACTURERS' PROPERTY DECLARATION

MANUFACTURER: Every person, company or corporation who shall hold or purchase personal property for the purpose of adding to the value thereof by any process of manufacturing, refining, or by the combination of different materials, shall be held to be a "manufacturer" (Section 150.300 RSMo). If any person, corporation or partnership, fails to list all taxable tangible personal property, or delivers a false list, with the intent to defraud, the License Collector shall give notice to the Board of Merchants' and Manufacturers' Tax Equalization. The assessment shall be doubled, by way of penalty, for filing a false return.

Manufacturing Equipment must be reported on this form, and is not to be reported on the Assessor's Business Personal Property Declaration. Please provide the latest copy of the following documents: balance sheet, depreciation schedule, profit and loss statement, an itemize list of Machinery, tools, and appliances including total acquisition cost. Please attach disposal list if applicable.

Please initial the bottom of each page after you have completed it

PLEASE ANSWER THE FOLLOWING QUESTIONS

- A. Start Date in St. Louis City _____
- B. Total number of employees at this location _____
- C. Describe nature of business _____
- D. Please enter your Federal Employer Identification Number (FEIN) _____
- E. Are any other individuals, partnerships, corporations, or joint ventures doing business on these premises? (Y/N) _____. If yes, see instructions **Multiple Businesses**.
1. Have you omitted any machinery, tools, and appliances reported on last year's return? (Y/N) _____. If yes, see instructions, **Retired or Disposed**
2. Do you lease any machinery, tools, appliances, molds, jigs, or dies? (Y/N) _____. If yes, see instructions, **Leased/Loaned Equipment**.
3. Does your company keep on hand machinery, tools, appliances, molds, jigs, or dies owned by others? (Y/N) _____. If yes, see instructions, **Leased/Loaned Equipment**.
4. Does your company rent, or lend equipment to others? (Y/N) _____. If yes, see instructions, **Leased/Loaned Equipment**.
5. Do you have equipment construction in progress? (Y/N) _____. If yes, see instructions, **Construction in Progress**
6. Does your manufacturing process require computer and software aided equipment? (Y/N) _____. If yes, see instructions, **Capitalized Assets**.
7. Does your company elect Section 179 (IRS Form 4562)? (Y/N) _____. If yes, see instructions, **Capitalized Assets**.
8. Does your company have expendable supplies? (Y/N) _____. If yes, see instructions, **Expendable Supplies**.

**ORIGINAL DECLARATION MUST BE FILED BY JULY 1, 2010
For Manufacturers Property on hand on January 1, 2010**

**MICHAEL McMILLAN
LICENSE COLLECTOR
ROOM 104, CITY HALL
ST. LOUIS, MISSOURI 63103-2884**

Section 137.505 RSMo, requires a filing penalty of ten (10%) be added to the tax bill of any taxpayer who neglects or refuses to file a manufacturing property declaration. To avoid this penalty, you must file your declaration by July 1, 2010. An unsigned or incomplete declaration is not a properly completed declaration and may not be accepted by the License Collector's Office. If you are not in agreement with the assessed value as determined on this form, you may file an appeal with the Merchants' and Manufacturers' Tax Equalization Board.

Initial _____

INSTRUCTIONS AND DEFINITIONS

(For pages 3&4)

Section 1

Please make any corrections to the right of the printed label.

Section 2

CONSTRUCTION IN PROGRESS - Construction in Progress, as of January 1. This category is for tangible personal property equipment only; do not include real property construction such as interior remodeling. An example of this category would be an item of large manufacturing equipment on site but not assembled or installed for use in your facility.

EXPENDABLE SUPPLIES - Expendable Supplies on hand January 1, including repair parts, shop supplies, and maintenance inventory. The repair/maintenance/supply expense line item should include items of an incidental nature intended to keep machinery, tools, and appliances in efficient operating condition.

Sections 3 through 7 – Capitalized Cost Definition

CAPITALIZED ASSETS – A Capitalized Asset is any owned physical (tangible) object having value expressed in terms of its cost that is machinery, tools or appliances located on your premises. Manufacturing equipment must be reported at 100% of cost. The term “cost” as used in this section is the actual purchase price of the equipment including all direct and indirect costs and other costs incurred in the acquisition of the property. **Software** - Software that is installed into a machine (*without which the machine will not operate*) is considered to be an integral part of the operation and control of the machine. If the machine is normally sold new with software built into the total cost to make the machine fully operational, then the software should be included in the cost of the equipment. Include any assets elected as **Section 179 (IRS Form 4562)**. **Depreciated book value cannot be used as cost.**

Section 3 – Depreciation Method

ASSETS PURCHASED PRIOR TO JANUARY 2, 2006 - There is a ten percent (10%) depreciation allowance after the first year of ownership, graduating up to seventy percent (70%) starting with the 7th year. The thirty percent (30%) residual value will remain as long as the property is kept on hand.

Sections 4 through 7 – Depreciation Method

ASSETS PURCHASED AFTER JANUARY 2, 2006 -According to Missouri Revised Statutes, Chapter 137, Section 137.122, a standardized schedule of depreciation will be applied state-wide to depreciable tangible personal property assets acquired on or after January 2, 2006. **Assets acquired prior to 2006 will continue to be listed and depreciated on the existing schedules on the Manufacturing Property Declaration.** The new depreciation rates and schedules are based upon the IRS MACRS tables, as adjusted and adopted by the State legislature. It is important to note that, for tax purposes, assets are never fully depreciated. Assets that have been fully depreciated on your books must continue to be reported at their original cost and acquisition year as long as they are physically located at your place of business.

Sections 3 through 7 – Column Instructions

Column A - Report all **Capitalized Assets**, as defined above in **Column A** of the appropriate acquisition year. **Provide a list of capitalized assets.**

INSTRUCTIONS AND DEFINITIONS

(Continued)

Column B - Modifications and Upgrades Capitalized and Expensed - If expenses were incurred, to repair, modify or upgrade machinery or equipment, that prolong the useful life of the asset, then report the cost of the Modifications/Upgrades here.

Column C – Leased/Loaned Equipment - Include all manufacturing equipment on your premises that is **leased or loaned**, including all machinery, tools, appliances, molds, dies and jigs **owned by others** and on your premises on January 1. **For leased equipment:** provide a separate list with description of all equipment, including serial number and lease number, provide year of acquisition, retail selling price new or historical cost and payment schedule and duration. Provide the name and address of the lessor and copy of lease agreement. **For loaned equipment:** provide a separate list with the name, address, contact person, phone and fax numbers and FEIN of the owner of the loaned manufacturing equipment. **If you lease, rent or loan manufacturing equipment to others, provide a schedule showing name of lessee, start and end date of lease, location of equipment, sales price or cost of equipment new and date of acquisition.**

Column D – Expensed Assets - Include the cost of non-capitalized assets held as manufacturing equipment, such as **small tools which have not been included under capitalized assets.**

Column E – Total Acquisition Cost - Total Acquisition Cost is the sum of Columns A+B+C+D.

Column F – Depreciation Allowance/Assessed Value Factor – Apply the depreciation factor for the appropriate tax year to the Total Acquisition Cost determined in Column F. Divide the depreciated cost by three (3) to arrive at the assessed value.

Column G – Assessed Value - After applying the appropriate depreciation factor for the year of acquisition and dividing by three (3), the Assessed Value should be reported in Column G.

Other Requirements

Retired or Disposed - If you have removed from your premises any machinery, tools or appliances which were reported on your previous declaration, please explain and **provide a list of property removed as well as the date acquired, acquisition cost and date removed.**

Multiple Businesses - Attach a schedule of any individual, corporation, or joint venture doing business on your premises. Provide the name, address, contact person, phone and fax numbers and FEIN of the business.

Section 1:

General Information

NAME	_____
ADDRESS	_____
PHONE	_____
FAX	_____
FEIN	_____

CORRECTIONS	
NAME	_____
ADDRESS	_____
PHONE	_____
FAX	_____
FEIN	_____
DATE OF CHANGE	_____

Section 2:

Construction in Progress and Supplies on Hand

	Cost	Depreciation Allowance	Assessed Value
Total Construction in Progress (C-I-P) on January 1, for MTA		/3	
Total Expendable supplies on hand January 1, including repair parts and maintenance inventory (excluding small tools)		/3	

Section 3:

Assets Purchased Prior to January 2, 2006

Please see instructions on Page 2 & 3 to complete this section. Please use Sections 4 through 7 (page 5) for assets acquired on or after January 2, 2006.

Acquisition Year	Capitalized Assets ^A	Modifications and Upgrades Capitalized and Expensed ^B	Leased/Loaned Equipment ^C	Expensed Assets ^D	Total Acquisition Cost ^E	Depreciation/Assessed Value Factor ^F	Assessed Value ^G
2005						(x50%)/3	
2004						(x40%)/3	
PRIOR YEARS						(x30%)/3	
TOTAL							

For Assets Purchased On or After January 2, 2006

Do not use the shaded areas. Please use Section 3 (page 4) for assets acquired prior to January 2, 2006.

Please refer to the instructions for completing this page on pages 2 & 3. Sections 4 through 7 are based on the Internal Revenue Service Modified Accelerated Cost Recovery System (MACRS). These sections only apply to assets acquired on or after January 2, 2006.

Section 4: Three Year Recovery							
Year Of Acquisition	Capitalized Assets ^A	Modifications and Upgrades Capitalized and Expensed ^B	Leased/ Loaned Equipment ^C	Expensed Assets ^D	Total Acquisition Cost ^E	Depreciation/ Assessed Value Factor ^F	Assessed Value ^G
2009						75% / 3 =	
2008						38% / 3 =	
2007						13% / 3 =	
2006						5% / 3 =	

Section 5: Five Year Recovery							
Year Of Acquisition	Capitalized Assets ^A	Modifications and Upgrades Capitalized and Expensed ^B	Leased/ Loaned Equipment ^C	Expensed Assets ^D	Total Acquisition Cost ^E	Depreciation/ Assessed Value Factor ^F	Assessed Value ^G
2009						85% / 3 =	
2008						60% / 3 =	
2007						42% / 3 =	
2006						25% / 3 =	
						10% / 3 =	

Section 6: Seven Year Recovery							
Year Of Acquisition	Capitalized Assets ^A	Modifications and Upgrades Capitalized and Expense ^B	Leased/ Loaned Equipment ^C	Expensed Assets ^D	Total Acquisition Cost ^E	Depreciation/ Assessed Value Factor ^F	Assessed Value ^G
2009						89% / 3 =	
2008						70% / 3 =	
2007						55% / 3 =	
2006						43% / 3 =	
						31% / 3 =	
						18% / 3 =	
						10% / 3 =	

Section 7: Ten Year Recovery							
Year Of Acquisition	Capitalized Assets ^A	Modifications and Upgrades Capitalized and Expensed ^B	Leased/ Loaned Equipment ^C	Expensed Assets ^D	Total Acquisition Cost ^E	Depreciation/ Assessed Value Factor ^F	Assessed Value ^G
2009						93% / 3 =	
2008						79% / 3 =	
2007						67% / 3 =	
2006						57% / 3 =	
						48% / 3 =	
						39% / 3 =	
						31% / 3 =	
						22% / 3 =	

THIS SECTION INTENTIONALLY LEFT BLANK

Acknowledgment and Signature

Please provide information regarding the taxpayer's agent or tax preparer, and signatures of the agent and tax payer.

I DO HEREBY CERTIFY THAT THE FOREGOING APPLICATION CONTAINS TRUE AND CORRECT STATEMENTS OF ALL THE MACHINERY, TOOLS, AND APPLIANCES MADE TAXABLE BY THE LAWS OF THE STATE OF MISSOURI, WHICH I OWNED OR WHICH I HAD UNDER MY CHARGE OR MANAGEMENT ON JANUARY 1, OF THE YEAR OF THIS DECLARATION. I HAVE NOT SENT OR TAKEN OR CAUSED TO BE SENT OR TAKEN ANY PROPERTY OUT OF THIS STATE TO AVOID TAXATION. I FURTHER CERTIFY THAT THIS APPLICANT HAS PAID ALL TAXES, PERSONAL PROPERTY TAXES, EARNINGS TAXES, LICENSE TAXES, PERMITS, AND CERTIFICATE FEES DUE AND PAYABLE TO THE CITY OF ST. LOUIS AND THE STATE OF MISSOURI.

AGENT OR PREPARER'S INFORMATION

PREPARER'S SIGNATURE

DATE

PREPARER'S SOCIAL SECURITY NUMBER

FIRM NAME

FIRM FEIN

FIRM ADDRESS

PRINT NAME AS SIGNED

SIGNATURE OF OFFICER, OWNER OR AUTHORIZED EMPLOYEE

CONTACT PERSON (PRINT)

FOR LICENSE COLLECTOR'S USE ONLY

DATE SITE INSPECTION COMPLETED: _____

DATE DECLARATION RECEIVED: _____

DATE(S) DECLARATION REVIEWED: _____

REVIEWED BY: _____

DEPARTMENTAL REVIEW: _____

DATE SUBMITTED TO M & M BOARD _____

FOR M & M BOARD USE ONLY

STAMP

TOTAL AV _____

M & M BOARD COMMENTS:

CHAIRMAN

MEMBER

MEMBER