

County: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_  
Tax Year

County Phone Number: \_\_\_\_\_

# Business Personal Property Return

File this tax return between October 1 and December 31 with the above county tax office

Title 40, Chapter 7, Code of Alabama 1975, requires that, each year every person report to the county taxing official, a complete list of all tangible personal property owned by the taxpayer on October 1 of the tax year.

Instructions for completing this form can be found at [www.revenue.alabama.gov/forms](http://www.revenue.alabama.gov/forms) - search ADV-40

Single Proprietor    Partnership    Alabama Corporation    Out of State Corporation    LLP    LLC

Owner's Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Owner's Phone: \_\_\_\_\_

Owner's Email: \_\_\_\_\_

Doing Business As: \_\_\_\_\_

(for business property)

Physical Address: \_\_\_\_\_

(where property is located)

Landowner's Name: \_\_\_\_\_

(for business property)

Business Type: \_\_\_\_\_

(if applicable)

Date Established: \_\_\_\_\_

(Make necessary corrections above.)

**This form may be filed online at  
[www.oppal.alabama.gov](http://www.oppal.alabama.gov)**

OPPAL Account Number:  
\_\_\_\_\_

Online Access Code for this tax year  
(codes change annually)  
\_\_\_\_\_

(for assistance with OPPAL filing, call 855-277-3232)

**For office use only**

Parcel No. \_\_\_\_\_

PPIN \_\_\_\_\_

Is this a new business?  Yes  No

Did you close your business or sell your property prior to October 1 of the current year?  Yes, Date: \_\_\_\_\_  No

If sold, provide name and address of new owner: \_\_\_\_\_

Optional: If there is information regarding the personal property listed on this form (such as exemption status, or other communication that the appraiser may use in assessing this property) please note it here:

**\*\* Please attach a listing (disposal list) of property that is no longer owned by the business. The disposal list should include asset description, original cost, acquisition date, and disposal date. Additionally, documentation related to the sale or closure of a business can be attached to this return.**

Person to contact if additional information is required:

Name: \_\_\_\_\_ Daytime Phone No.: (\_\_\_\_\_) \_\_\_\_\_

Email Address: \_\_\_\_\_

**NOTICE: All Business Personal Property Returns are subject to audit and appropriate penalties as found in Title 40, Chapter 7, Code of Alabama 1975.**

I hereby affirm that, to the best of my knowledge and belief, this listing, including any accompanying statements, schedules, and other information, is true and complete. All forms not completely filled out and signed will be returned.

Date \_\_\_\_\_ Signed \_\_\_\_\_

Title \_\_\_\_\_

State law requires that this form be signed by the taxpayer or official agent.



### PART B-1

#### Truck Trailers, Tractor Trailers and Semi-Trailers for which the Owner Has Obtained a Permanent License Plate and Vehicles Based in Alabama Registered in Another State

Do you have a truck trailer, tractor trailer, or semi-trailer for which you have purchased an Alabama permanent trailer license plate and/or a vehicle based in Alabama but registered and tagged in another state?  Yes  No **If Yes, complete Part B-1.**

If additional space is needed, a separate list may be attached.

MODEL YEAR	MAKE	MODEL	TAG NUMBER	SERIAL NUMBER/VIN	TRAILER/VEHICLE DESCRIPTION	DATE ACQUIRED MM/DD/YYYY	LENGTH OF TRAILER

### PART C

#### Aircraft

(Airplanes, Airships and Hot Air Balloons)

Pursuant to §32-11-2, Code of Ala. 1975, all airplanes, airships, and other aircrafts will be valued and assessed by the Department of Revenue, effective October 1, 2022. Any aircraft should be reported on the form ADV-ACR45, available on the department website at: [revenue.alabama.gov/forms](http://revenue.alabama.gov/forms).

### PART D

#### Construction in Progress

Do you have construction in progress or holding account?  Yes  No **If Yes, complete Part D.**

ITEM	COST AS OF OCTOBER 1	ANTICIPATED TOTAL COST	ANTICIPATED IN SERVICE DATE – MM/DD/YY
Computers			
Equipment/Machinery			
Furniture/Fixtures			
Other _____			

### PART E

#### Leased or Rented Personal Property

Do you lease or rent any items of personal property from someone such as machinery, equipment, computers, furniture, fixtures, aircraft, or motor vehicles?  Yes  No **If Yes, complete Part E.** If additional space is needed, a separate list may be attached.

NAME OF LESSOR	ADDRESS OF LESSOR	TYPE OF EQUIPMENT	QTY.	DATE OF LEASE MM/DD/YY	TERM OF LEASE	ANNUAL RENT

### PART F

#### Other Personal Property Located on Your Premises

Do you have personal property in your possession or located on your premises that is owned by someone else, excluding any leased or rented equipment listed in Part E?  Yes  No **If Yes, complete Part F.** If additional space is needed, a separate list may be attached.

NAME OF OWNER	ADDRESS	AREA OCCUPIED (SF)	TYPE OF PROPERTY