

ALLEN COUNTY PERSONAL PROPERTY FILING

NEW FOR 2023: Effective for the January 1, 2023 assessment date, per IC 6-1.1-3-7.2, if the taxpayer filed a 2022 return, claimed and qualified for the under \$80,000 exemption, a return does not need to be filed. However, if the taxpayer no longer qualifies for the exemption due to the acquisition cost exceeding the threshold, a return must be filed. New businesses that qualify for the under \$80,000 exemption **MUST file an initial return stating the acquisition cost of the assets and claiming the exemption. The taxpayer will not need to file the following year.**

INFORMATION

- Due Date:** **May 15, 2023**, postmark accepted. (Penalties apply after this date). **Early filings are greatly appreciated. No extensions will be granted.**
- Amended Returns:** Timely filed returns may be amended without penalty within 6 months or after 6 months but less than 12 months with a 10% reduction of the amount of the credit or refund per IC 6-1.1-3-7.5.
- Form 103:** Include your Federal ID number or the last 5 digits of your Social Security number. The DLGF requires that all questions on the forms be answered to avoid a non-compliance penalty of \$25.00. *We observe strict confidentiality rules.* **If you were subject to an Audit and there was a discovery, please make those adjustments.**
- Form 104:** Please complete and sign on page 1.
- Activity Codes:** You must fill in your NAICS business activity code (2022 version). This number can be obtained from your Federal Income Tax form or our website www.allencounty.us/personal-property.
- 103-N & 103-O:** Use 103-O for equipment you OWN and lease to others, use 103-N for equipment you do NOT OWN, but lease.
- Attention Leasing Companies:** Many townships have multiple taxing jurisdictions. **Reporting assets in the correct taxing jurisdiction is essential.** Those who report multiple filings for the same assets **will be assessed as submitted** unless an amended return is filed on the timely filed return.
- Taxpayer:** Please be consistent in reporting the correct Taxpayer Name and DBA Name.
- ERA:** Businesses reporting a tax abatement (Form 103: ERA/Property Tax Investment Credit) must file the corresponding forms with the personal property form.
- Signatures:** All returns must be signed. We will accept electronic signatures.
- Business Closed?:** If your business closed prior to 1/1/2023 please sign your Form 104, note the closure date, and return your Form 104 to the appropriate township; either Wayne Township or for all other townships to the County Assessor's office. Mailing addresses below.

All forms are available on our website www.allencounty.us/personal-property

Please submit completed forms to the proper office at the addresses listed below or email:

Allen County Assessor, Personal Property Team
1 E. Main St., Ste. 415
Fort Wayne, IN 46802
(260) 449-7325 Fax (260) 449-4693
personalproperty@co.allen.in.us

or

Wayne Township Assessor
1 E. Main St., Ste. 405
Fort Wayne, IN 46802
(260) 449-7173 Fax (260) 449-7717
wayne.township.assessor@co.allen.in.us

