

STATE OF WEST VIRGINIA
Tax Division
Industrial Business Property Return

For Internal Use

NAICS

THIS RETURN IS TO BE FILED AS SOON AS POSSIBLE AFTER JULY 1, 2026 BUT NO LATER THAN **AUGUST 1, 2026**. PLEASE RETURN TO:
WEST VIRGINIA STATE TAX DEPARTMENT, APPRAISAL SERVICES UNIT, 407 NEVILLE STREET SUITE 120, BECKLEY WV 25801

FILING LATE OR FAILING TO FILE MAY RESULT IN A \$25 - \$100 PENALTY

The following is a complete and accurate report of all property owned by the undersigned at this location on July 1, _____

This is a business in the County of _____; District of _____; Town/City of _____

BASIC BUSINESS INFORMATION			
BUSINESS NAME AND MAILING ADDRESS		AGENT OR PREPARER'S NAME AND ADDRESS	
NAME		NAME	
ADDRESS		ADDRESS	
CITY		CITY	
STATE	ZIP CODE	STATE	ZIP CODE
PHONE ()	EXTENSION	PHONE ()	EXTENSION
PRIMARY OWNER NAME AND ADDRESS		PERMIT # FOR SITE LOCATION:	
(IF DIFFERENT FROM MAILING ADDRESS)		ADDITIONAL PERMIT #:	
NAME		PHYSICAL LOCATION OF BUSINESS IN WEST VIRGINIA	
ADDRESS		(IF DIFFERENT FROM MAILING ADDRESS)	
CITY		ADDRESS	
STATE	ZIP CODE	CITY	
PHONE ()	EXTENSION	STATE	
		ZIP CODE	

Return is to be filed by **ALL** Industrial Property owners. The law provides that every incorporated or unincorporated industrial property owner, foreign or domestic, liable to taxation shall make a report in writing to the State Tax Department. **West Virginia Code § 11-1c-10** defines **Industrial Property** as real and personal property, integrated as a functioning unit intended for the assembling, processing and manufacturing of finished or partially finished goods.

REPORT OF PROPERTY YOU LEASE FROM OTHERS				
This space is provided for the reporting of property "in charge of, but not owned by" the entity completing this form (as Agent, Bailee, Lessee, or other representative capacity) such as, but not limited to, leased machinery, business or data processing equipment, vending machines, etc. Indicate the name and address of owner, the property leased, the gross annual rent, and estimated value. Attach additional sheets if needed.				
NAME, ADDRESS & PHONE NUMBER OF PROPERTY OWNER	TYPE OF PROPERTY	GROSS ANNUAL RENT	ESTIMATED VALUE	TAX DEPT USE

REAL ESTATE								
List Real Estate situated in this county as required. The value estimate is your opinion of market value as of July 1, this year.								
ITEM 1-DESCRIPTION SHOWN ON LAND BOOKS OR TAX STATEMENTS	SURFACE ONLY	MINERAL ONLY	IN FEE	QUANTITY IN ACRES	OWNER'S VALUE LAND	OWNER'S VALUE BLDG	TOTAL OWNER VALUE	TAX DEPT USE

ITEM 2-If you have added or deleted buildings (if deleted, identify as such) whereby the value of the real property has been altered by more than \$1,000 since last return, describe the improvement or deletion and the location. Owner's value should reflect both material and labor. If work is in progress on July 1 of this year, then report it on Schedule E.

DESCRIPTION OF IMPROVEMENT OR DELETION	LOCATION	OWNER'S VALUE	TAX DEPT USE

BUILDINGS ON LEASED LAND		
Buildings permanently fixed or intended for permanent fixture to land which is not owned by entity which owns the building(s). The lease must be a contract which transfers ALL or PART of the right to use of the land, exclusion and disposition from owner to tenant in exchange for a promise to pay rent.		
NAME AND ADDRESS OF LAND OWNER	OWNER'S VALUE BUILDING	TAX DEPT USE

NOTE: Other leasehold improvements, to be reported on **SCHEDULE A**, are improvements and/or additions exclusive of buildings, to leased property which have been made by the lessee.

PROPERTY INFORMATION

SCHEDULE A

MACHINERY, EQUIPMENT, FURNITURE AND LEASEHOLD IMPROVEMENTS

Enter all property owned with the acquisition cost by year installed. Begin with the current year and each previous year, as required. Acquisition cost, including the cost of machinery, equipment, furniture and fixtures intended for rent or lease, is defined as 100% of the cost new as shown by books and records and is to include freight, installation charges, trade-ins, federal tax allowances and credit. If equipment was purchased in one year and installed in the following year, the full cost is reportable in the year installed. **PROPERTY OWNED AND STILL IN USE BUT WHICH HAS BEEN FULLY DEPRECIATED OR WRITTEN OFF BUT STILL IN POSSESSION BY THE TAXPAYER MUST BE REPORTED. Machinery and equipment which has been fully depreciated and is no longer in use as a part of a production process should be reported in "Schedule F".** Property which is intended for rent or lease must be reported at 100% of acquisition cost regardless of period of rent. **If leasehold improvements are reported, please include a brief description of the items to assure they are not valued as part of the real property. All vehicles and rolling stock are to be reported in "Schedule I".** This section must be completed in its entirety-simply attaching a list will not be sufficient.

	MACHINERY & EQUIPMENT			FURNITURE & FIXTURES		
YEAR PURCHASED	ACQUISITION COST	OWNER'S VALUE	TAX DEPT USE	ACQUISITION COST	OWNER'S VALUE	TAX DEPT USE
CURRENT YEAR 20_____						
PREVIOUS YEAR 20_____						
PREVIOUS YEAR 20_____						
PREVIOUS YEAR 20_____						
PREVIOUS YEAR 20_____						
PREVIOUS YEAR 20_____						
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PREVIOUS YEAR 20_____						
PREVIOUS YEAR 20_____						
PREVIOUS YEAR 20_____						
PREVIOUS YEAR 19_____						
PREVIOUS YEAR 19_____						
19_____ AND PRIOR						
TOTALS						

	LEASEHOLD IMPROVEMENTS			COMPUTER EQUIPMENT		
YEAR PURCHASED	ACQUISITION COST	OWNER'S VALUE	TAX DEPT USE	ACQUISITION COST	OWNER'S VALUE	TAX DEPT USE
CURRENT YEAR 20_____						
PREVIOUS YEAR 20_____						
PREVIOUS YEAR 20_____						
PREVIOUS YEAR 20_____						
PREVIOUS YEAR 20_____						
PREVIOUS YEAR 20_____						
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PREVIOUS YEAR 20_____						
PREVIOUS YEAR 20_____						
PREVIOUS YEAR 19_____						
PREVIOUS YEAR 19_____						
19_____ AND PRIOR						
TOTALS						

West Virginia Code Chapter 11, Article 6J provides that the value of servers and tangible personal property directly used in a high-technology field of an internet advertising business shall be its salvage value. The terms "High-technology business" and "Internet advertising business" are defined in West Virginia Code §11-15-9h. In order to be eligible to receive salvage valuation treatment, the primary business activity of the company must be High-technology or Internet advertising. If you have reported equipment on "**Schedule A**" which you believe to qualify, please enter the dollar value of the property at 100% acquisition cost.

Acquisition Cost: \$_____Owner's Value \$_____Tax Dept Use_____

PROPERTY INFORMATION

SCHEDULE B

INVENTORY, MATERIALS, FINISHED GOODS, CONSIGNED INVENTORY, SUPPLIES

DESCRIPTION	ADDRESS OF CONSIGNORS OR FURTHER DESCRIPTION	ACQUISITION COST	OWNER'S VALUE	TAX DEPT USE
RAW MATERIALS				
GOODS IN PROCESS				
FINISHED GOODS				
INVENTORIES CONSIGNED TO YOU				
REPAIR PARTS HELD FOR OWNER'S USE				
SUPPLIES				
TOTALS				
The Warehouse Freeport Tax Amendment of 1986 provided that, "Personal property which is moving in interstate commerce through or over the State of West Virginia, or which was consigned to a warehouse, public or private, within the State from outside the State for storage in transit to a final destination outside the Sate, whether specified when transportation begins or afterward, shall be exempt from ad valorem taxation. Provided, that property deprived of such exemption if a new or a different product is created. Personal property of inventories of natural resources shall not be exempt from ad valorem taxation unless required by paramount federal law. Such exemption shall not apply to inventories of natural resources held for the manufacturing and sale of energy." If you have reported assets on "Schedule B" which you believe are exempt under the Freeport Amendment, enter the dollar value of the assets at 100% of acquisition cost with detailed information. Note: Use FIFO method of valuing inventory. Acquisition Cost: \$_____ Owner's Value \$_____ Tax Dept. Use _____				

SCHEDULE C

MACHINERY & TOOLS IN PROCESS OF INSTALLATION

Machinery or tools purchased but not yet installed are reported here

DESCRIPTION OF PROPERTY	ACQUISITION COST	OWNER'S VALUE	TAX DEPT USE
MACHINERY IN PROCESS OF INSTALLATION OR CONSTRUCTION			
TOOLS IN PROCESS OF INSTALLATION OR CONSTRUCTION			

SCHEDULE D

OTHER PERSONAL PROPERTY

All other property not reported on other schedules of this return should be listed here. Other personal property may include business libraries, reference books, storage buildings, furniture & fixtures in process, etc. If you need additional space, please attach a list with acquisition date, acquisition cost, & owner's value.

DESCRIPTION OF PROPERTY	ACQUISITION COST	OWNER'S VALUE	TAX DEPT USE
STORAGE BUILDINGS			
FURNITURE & FIXTURES IN PROCESS OF CONSTRUCTION			
OTHER PERSONAL PROPERTY - DESCRIBE			

SCHEDULE E

INCOMPLETE CONSTRUCTION

Material costs for the buildings, additions, or improvements which are incomplete and hence have not been assessed as real property must be reported here. A rider must be attached to this statement showing the address of such buildings by year of construction.

DESCRIPTION OF PROPERTY	ACQUISITION COST	OWNER'S VALUE	TAX DEPT USE
BUILDINGS, ADDITIONS OR IMPROVEMENTS NOT FINISHED AT MATERIAL COST			

SCHEDULE F

SALVAGE VALUE MACHINERY AND EQUIPMENT

This is machinery & equipment which has been fully depreciated **and is no longer used as part of a production process**. Do not report these items on "Schedule A". If you need additional space, please attach a list with acquisition date, acquisition cost and owner's value.

DESCRIPTION OF PROPERTY	ACQUISITION DATE	ACQUISITION COST	OWNER'S VALUE	TAX DEPT USE

SCHEDULE G

POLLUTION CONTROL FACILITIES

If required, provide additional copies for each location. List all pollution control facilities installed after July 1, 1973 and approved by either the Office of Water Resources or the Office of Air Quality, both of the Division of Environmental Protection, as a pollution control facility. If the pollution control facility is not on the preapproved pollution equipment list, a letter from either the Office of Water Resources or the Office of Air Quality, as the case may be, must accompany this form.

LOCATION OF PROPERTY	PERMIT #	DESCRIPTION OF PROPERTY	YEAR INSTALLED	ACQUISITION COST	TAX DEPT USE

SCHEDULE H

MOLDS, JIGS, DIES, FORMS, PATTERNS, TEMPLATES

Complete the molds, jigs, dies, forms, patterns and templates worksheet supplied with the return and transfer the total acquisition cost and total owner's value from the worksheet to the schedule below.

DESCRIPTION OF PROPERTY	TOTAL ACQUISITION COST	OWNER'S VALUE	TAX DEPT USE
1. Specialized Manufacturing Production Property			
2. Specialized Non-Manufacturing Property			

PROPERTY INFORMATION

SCHEDULE I VEHICLES, TRAILERS, BOATS, AIRCRAFT, MOBILE HOMES & ROLLING STOCK
(Provide Additional Copies For Each Location)
Property Location (Address, City, Zip Code): _____
List only those properties licensed in the name of the business as shown on Page 1. Property you are leasing must be reported on Page 1 in the section titled **REPORT OF PROPERTY YOU LEASE FROM OTHERS**. Properties disposed of after July 1 are taxable for the year and must be listed below. If needed, attach additional sheets. If vehicles are assigned to company employees or officers, then provide name and address. Vehicle Identification Numbers (VIN) can be found on the Registration Card. **(DO NOT REPORT TRUCKS/TRACTORS THAT HAVE APPORTIONED LICENSE PLATES ON THIS RETURN.)**

LICENSED PROPERTY	MAKE	MODEL	YEAR	VEHICLE IDENTIFICATION NUMBER (VIN)	TRUCK GROSS VEHICLE WEIGHT	ACQ. DATE	ACQ. COST	OWNER'S VALUE	TAX DEPT. USE
NON-LICENSED PROPERTY	MAKE	MODEL	YEAR	MOBILE HOME DIMENSIONS, VIN OR AIRCRAFT	TRUCK GROSS VEHICLE WEIGHT	ACQ. DATE	ACQ. COST	OWNER'S VALUE	TAX DEPT. USE
ROLLING STOCK	MAKE	MODEL	YEAR	SERIAL NUMBER	OPTIONS	ACQ. DATE	ACQ. COST	OWNER'S VALUE	TAX DEPT. USE

If additional space is needed for Rolling Stock, please use "Itemized Rolling Stock Report".
West Virginia Code Chapter 11, Article 6H provides that the value of special aircraft property shall be its salvage value. Special aircraft is defined as "all aircraft owned or leased by commercial airlines or private carriers". Private carrier means "any firm, partnership, joint venture, joint stock company, any public or private corporation, cooperative, trust, business trust or any other group or combination acting as a unit that is engaged in a primary business other than commercial air transportation that operates an aircraft for the transportation of employees or others for business purposes". If you have reported aircraft on "Schedule I" which you believe to be a special aircraft property, enter the dollar value of the aircraft at 100% of acquisition cost.
Acquisition Cost: \$ _____ Owner's Value: \$ _____ Tax Dept. Use: _____

OTHER INFORMATION REQUIRED WITH THIS RETURN
Type of Business Entity (Check One): Corporation _____ Partnership _____ Sole Proprietor _____ Other _____
Description of Business Activity: _____
Please enter Federal Employers Identification Number (FEIN): _____
Business Registration Account ID: _____
DEPRECIATION SCHEDULE ATTACHED? Yes _____ NO _____ (Explain) _____
BALANCE SHEET ATTACHED? Yes _____ NO _____ (Explain) _____
In lieu of a balance sheet, a Profit or Loss Statement (Schedule C) from your Federal Income Tax Return may be submitted. Failure to attach these items will be grounds upon which the State Tax Department may reject this return. If you need forms or assistance, contact the State Tax Department
I, _____, (president, treasurer, manager, owner or other title) _____ of _____ do affirm that the information on this return, to the best of my knowledge and judgment, is true in all respects; that it contains a statement of all the real estate and personal property, including credits and investments belonging to the business; that the value affixed to such property is, in my opinion, its true and actual value, by which I mean the price at which it would sell if voluntarily offered for sale on such terms as are usually employed in selling such property, and not the price which might be realized at a forced or auction sale; and said business has not, to my knowledge, during the 60-day period immediately prior to the first day of the assessment year converted any of its assets into nontaxable securities or notes or other evidence of indebtedness for the purpose of evading the assessment of taxes thereon.
Signed _____ Date ____ / ____ / ____

STATE TAX DEPARTMENT USE ONLY

INDUSTRIAL PROPERTY RETURN TAX YEAR 2027	Account Number:	Name:	DBA:	Mailing Address:	City:	County:	District: Permit number:	Federal Employers Identification Number:	Business Registration Acct. ID:	FOR TAX DEPARTMENT USE	Leased Property:	Real Estate:	CLASS 3 OR 4 SCHEDULES	A-Mach & Equipment:	A-Furn & Fixtures:	A-Leasehold Improv:	A-Computer	A-High-Tech. Prop:	B-Inventories	C-Mach & Tools N/Inst:	D-Other Property:	E-Inc. Construction:	F-Salvage Mach & Equip	G-Pollution Facilities:	H-Molds, etc:	I-Vehicles:	TOTAL CLASS 3 OR 4:
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