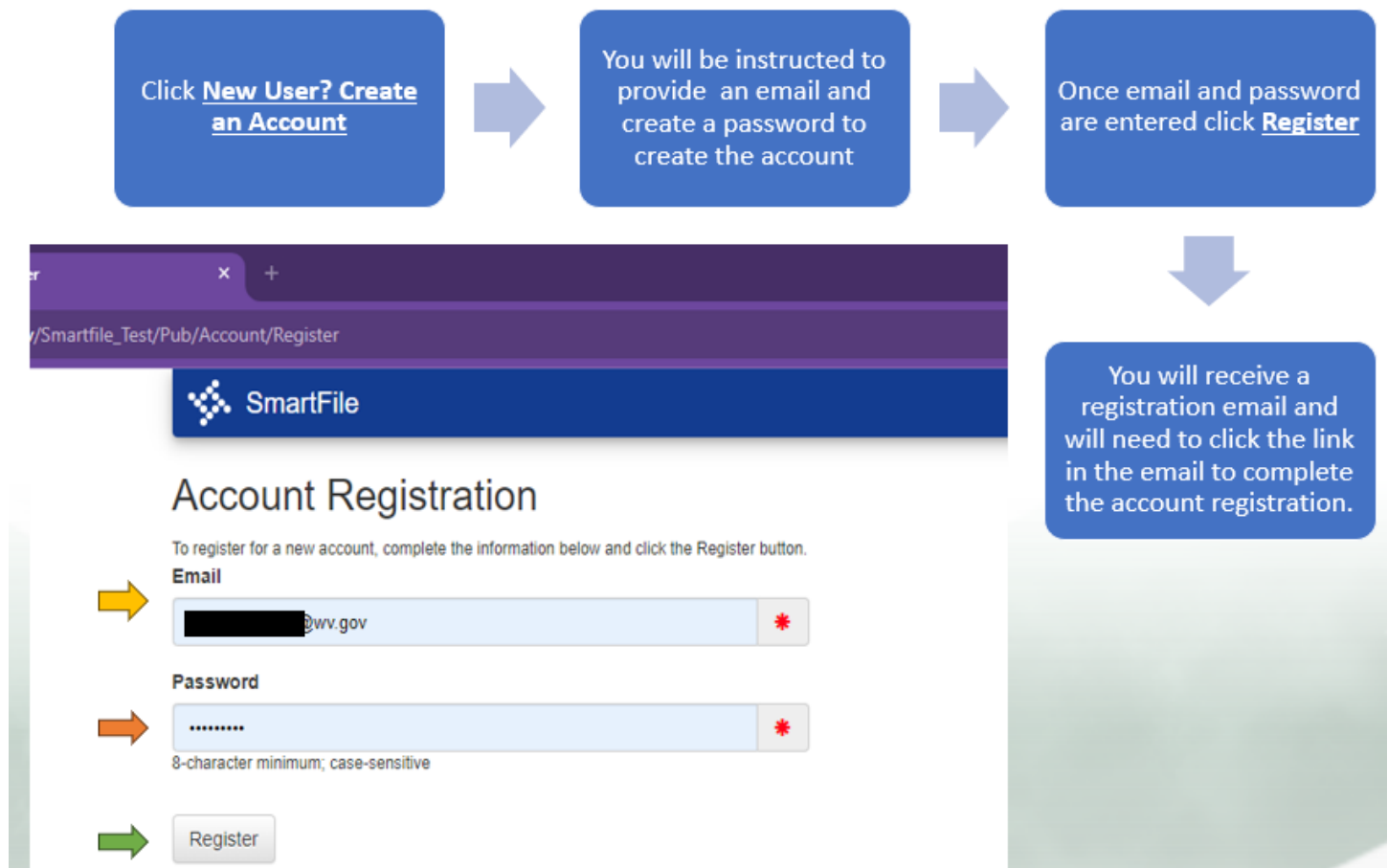


# Smartfile- Industrial Personal Property Filing

This document will provide a brief overview of how to file your Industrial Personal Property Return on our online portal.

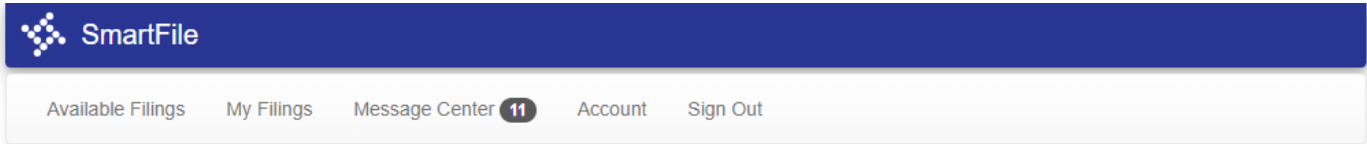
Before you can complete any filings, you must create an account on our smartfile system. Please go to <https://smartfile.ias.wvtax.gov/> and follow the steps below:



Please note: If you do not receive the registration email, please contact the WV property tax division via email at [Samantha.k.smith@wv.gov](mailto:Samantha.k.smith@wv.gov).

Once you have completed the sign-up steps you can now begin submitting a filing.

1. Please go to <https://smartfile.ias.wvtax.gov/> and log in with your account information.
2. You will be taken to the available filings page. Find your desired filing and click the name of the filing to begin.



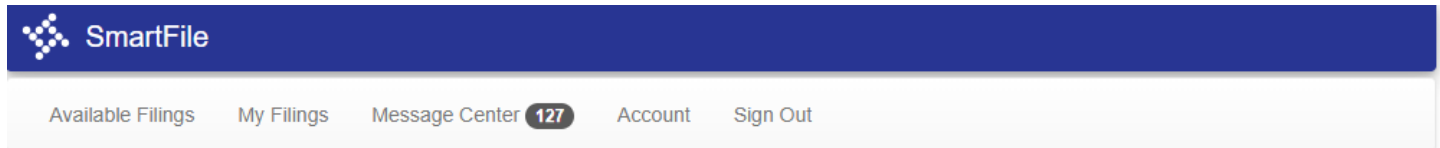
## Available Filings

To create a new filing, click on a filing type below.

[2026 Personal Property Return - Industrial](#)



THIS RETURN IS TO BE FILED AS SOON AS POSSIBLE AFTER JULY 1. If you have previously filed a paper personal property return you will use this link to file. Available Statewide



## Industrial Personal Property Return

THIS RETURN IS TO BE FILED AS SOON AS POSSIBLE AFTER JULY 1, BUT NO LATER THAN SEPTEMBER 1. FILING LATE OR FAILURE TO FILE MAY RESULT IN A PENALTY OF \$25 TO \$100.

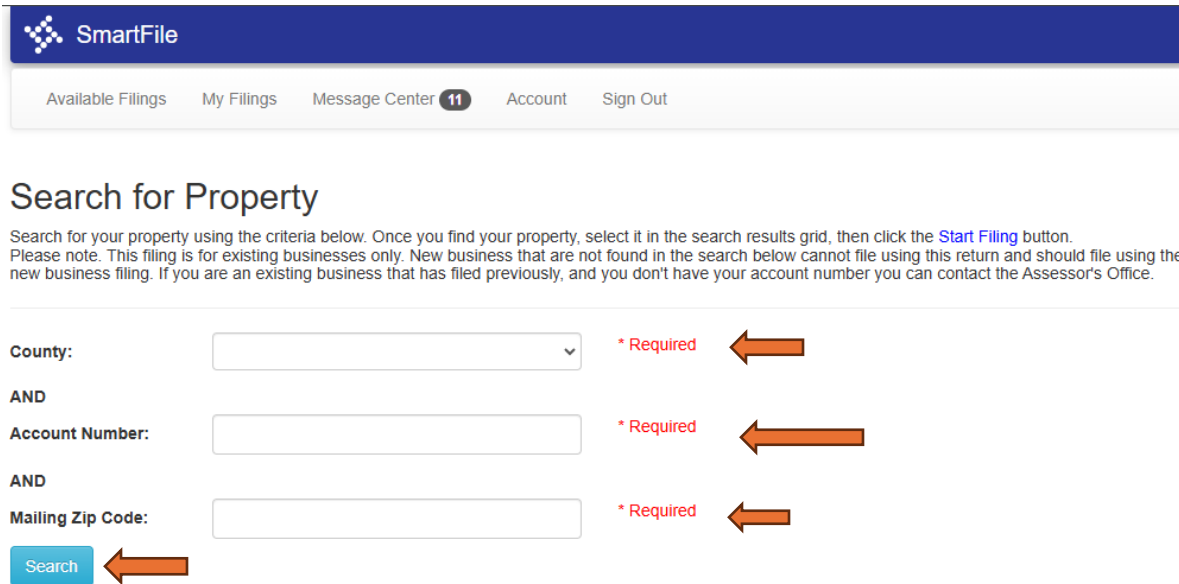
Return is to be filed by **all** non-utility businesses; incorporated, except Railroad, Telegraph and Express Companies, Telephone Companies, Pipe Line, Car Line Companies and other Public Utility Companies. The law provided that every incorporated or unincorporated Company, foreign or Domestic liable to taxation shall make a report of his property, in writing, to the Assessor whether called upon by the assessor or not. **West Virginia Code** Chapter 11, Article 3, Section 12, and Chapter 11, Article 3, Section 15 as amended. **PERSONAL PROPERTY NOT OWNED** – If you have possession charge or control of any personal property as executor, administrator, guardian, committee, trustee, receiver, bailee, agent, attorney or in any representative or fiduciary capacity, you must file a separate report with the assessor. Banks, Realtors, Property Managers, or others in charge of leasing or renting real estate are required to make a complete list of all furniture, fixtures and other personal property and an itemized list of the items.

[Begin Filing](#)



**Please note: Red asterisk (\*) indicates this is a required field and cannot be left blank.**

- After clicking begin filing you will need to enter the account information to access the filing. You must select the county where the business is located, the account number and the mailing zip code listed on the account then click search.



The image shows the 'SmartFile' interface for searching property. At the top is a navigation bar with links: 'Available Filings', 'My Filings', 'Message Center' (with a badge '11'), 'Account', and 'Sign Out'. Below this is the 'Search for Property' section. It includes a search instruction: 'Search for your property using the criteria below. Once you find your property, select it in the search results grid, then click the [Start Filing](#) button. Please note: This filing is for existing businesses only. New business that are not found in the search below cannot file using this return and should file using the new business filing. If you are an existing business that has filed previously, and you don't have your account number you can contact the Assessor's Office.'

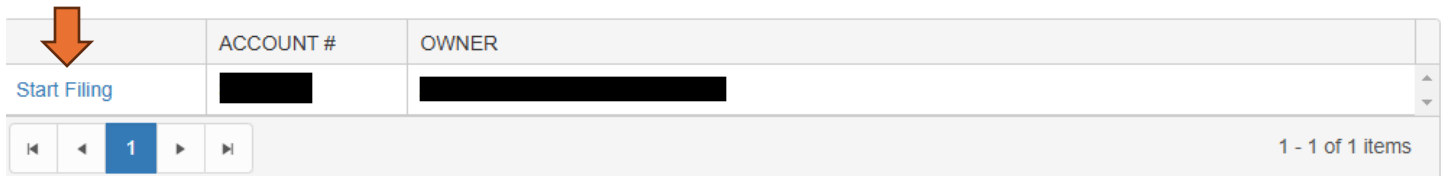
The search criteria are as follows:

- County:** A dropdown menu with a red asterisk and the text '\* Required' next to it. An orange arrow points to the asterisk.
- AND**
- Account Number:** A text input field with a red asterisk and the text '\* Required' next to it. An orange arrow points to the asterisk.
- AND**
- Mailing Zip Code:** A text input field with a red asterisk and the text '\* Required' next to it. An orange arrow points to the asterisk.

At the bottom left of the form is a blue 'Search' button with an orange arrow pointing to it.

- Once you have located your account on the search results list click start filing beside your account.

## Search Results



The image shows a table with two columns: 'ACCOUNT #' and 'OWNER'. The first row contains a redacted account number and a redacted owner name. To the left of the table is a 'Start Filing' button. An orange arrow points to this button. Below the table is a pagination bar showing '1' of 1 items.

|                              | ACCOUNT #  | OWNER      |
|------------------------------|------------|------------|
| <a href="#">Start Filing</a> | [REDACTED] | [REDACTED] |

1 - 1 of 1 items

- You will now have access to the Industrial Personal Property return. You will see each section of the return listed at the top of the screen.



The image shows a list of sections for the Industrial Personal Property return. The sections are: 'Contact Info', 'Business Info', 'Property Leased from Others', 'Real Estate', 'Real Estate Cont.', 'Buildings on Leased Land', 'Schedule A', 'Schedule B: Inventory', 'Schedule C: Machinery and Tools', 'Schedule D: Other Personal Property', 'Schedule E: Incomplete Construction', 'Schedule F: Salvage', 'Schedule G: Pollution Control Facilities', 'Schedule H: Specialized Manufacturing', 'Schedule H: Specialized Non-Manufacturing', 'Schedule I: Vehicles', 'Schedule I: Aircraft', 'Schedule I: Rolling Stock', 'Schedule I: Mobile Homes', 'Declaration', 'Attachments', and 'Submit'. An orange arrow points to the 'Submit' button. A large orange arrow at the bottom points to the right.

Sections listed at the top of the screen:

- Contact Info
- Business Info
- Property Leased from Others
- Real Estate
- Real Estate Cont.
- Buildings on Leased Land
- Schedule A
- Schedule B: Inventory
- Schedule C: Machinery and Tools
- Schedule D: Other Personal Property
- Schedule E: Incomplete Construction
- Schedule F: Salvage
- Schedule G: Pollution Control Facilities
- Schedule H: Specialized Manufacturing
- Schedule H: Specialized Non-Manufacturing
- Schedule I: Vehicles
- Schedule I: Aircraft
- Schedule I: Rolling Stock
- Schedule I: Mobile Homes
- Declaration
- Attachments
- Submit

6. If you have filed a return in prior years (paper or online) your information will populate on the filing. You can update any incorrect information.

## BASIC BUSINESS INFORMATION

Account #: [REDACTED]  
Tax Year: 2025

[Need Help?](#)

The following is a complete and accurate report of all property owned by the undersigned at this location on July 1, 2024. This business is in the County of KANAWHA; District of: 25

### (PP11) BUSINESS NAME AND MAILING ADDRESS

**BUSINESS NAME:**

**DOING BUSINESS AS:**

**CARE OF:**

**BUSINESS MAILING ADDRESS:**

|  |   |
|--|---|
| <input type="text" value="No."/><br><input type="text"/>             | <input type="text" value="P O BOX [REDACTED]"/><br><input type="text"/> |
| <input type="text" value="DEPT [REDACTED]"/><br><input type="text"/> | <input type="text"/>  |

7. Once you have completed a section of the filing you will click next at the bottom of the screen.

### (PP51) AGENT OR PREPARER'S NAME AND ADDRESS

**AGENT/PREPARER'S  
NAME(S):**

**AGENT/PREPARER'S  
ADDRESS:**

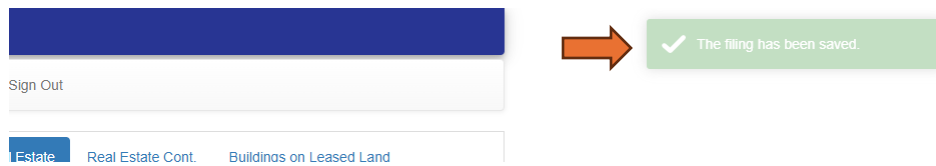
|   |   |
|---|---|
| <input type="text" value="No."/><br><input type="text"/>      | <input type="text" value="Street or PO BOX"/><br><input type="text"/> |
| <input type="text" value="Unit No."/><br><input type="text"/> | <input type="text"/>  |
| <input type="text" value="City"/>                             | <input type="text" value="State"/>                                    |
| <input type="text" value="ZIP1"/>                             | <input type="text" value="ZIP2"/>                                     |

**PHONE:**  **EXT.**

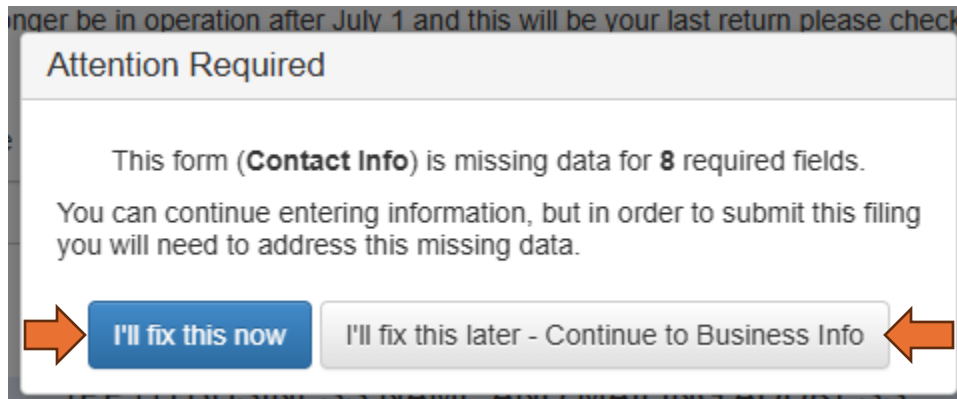
☐ [Check here if physical location of business in West Virginia is different than mailing address](#)



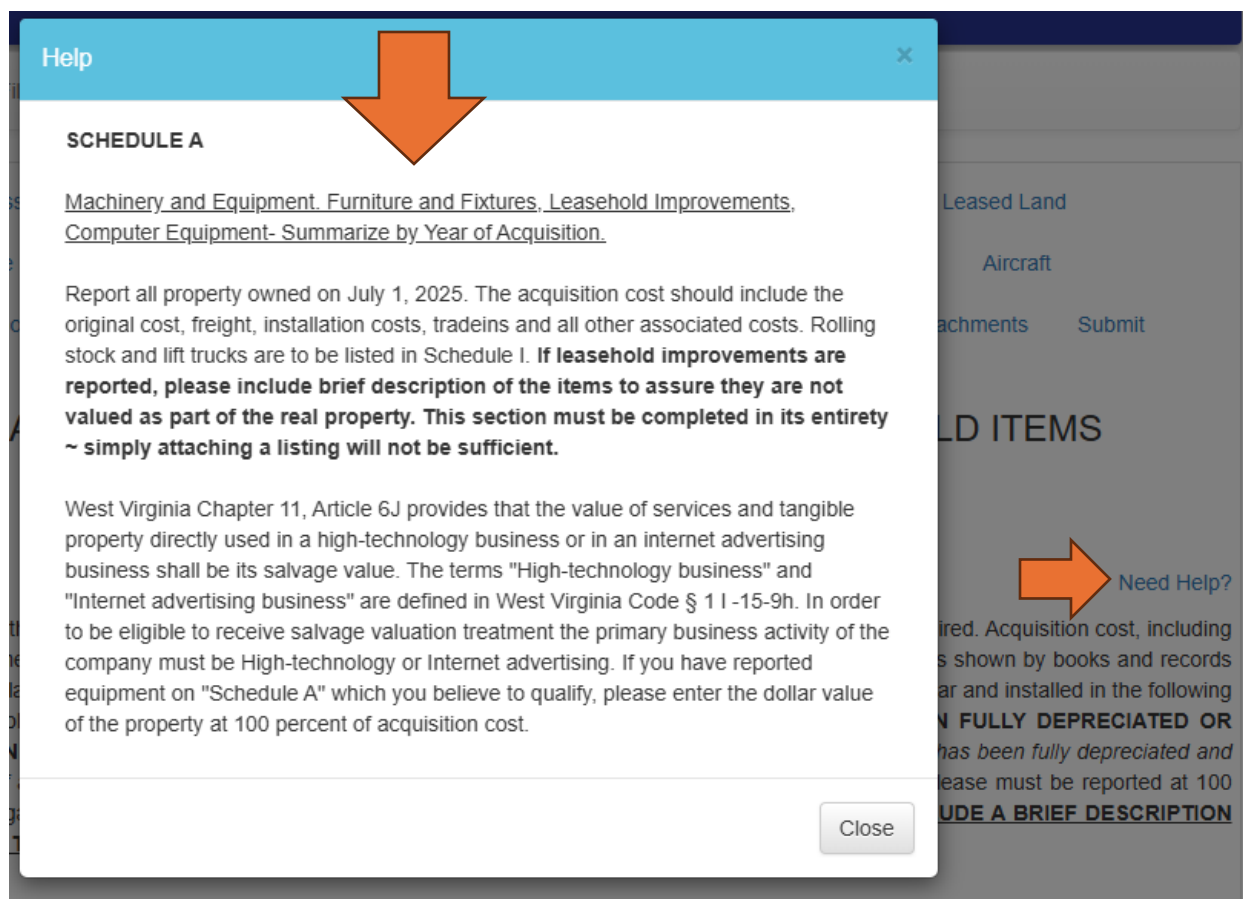
8. Your progress will automatically save after clicking next to advance to a new section.



9. If you miss a required field, you will get an alert when you attempt to move onto a new section. You can choose to fix now while on that section or fix later. Please note these errors will have to be resolved before the filing can be submitted.



10. If you have any questions about a section, you can click help and will be provided detailed information on how to complete that section of the return.



11. Each section will have a brief description of what type of asset you need to report. You can add and remove assets as needed in each area. Once you have entered your information click next at the bottom. If you don't have any assets to report in a specific section, you will click next to skip to the next section of the filing.

[Contact Info](#) [Business Info](#) [Property Leased from Others](#) [Real Estate](#) [Real Estate Cont.](#) [Buildings on Leased Land](#)  
[Schedule A](#) [Incomplete Construction](#) [Inventory](#) [Machinery and Tools](#) [Other Personal Property](#) [Existing Assets](#) [Vehicles](#)  
[Aircraft](#) [Rolling Stock](#) [Mobile Homes](#) [Salvage](#) [Pollution Control Facilities](#) [Sheep and Goats](#) [Declaration](#) [Attachments](#)  
[Submit](#)

### (PP13) 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, estimated value.

Add

Delete

| #       | Owner Name | Owner Address | Phone No. | Property Type | Gross Annual Rent | Estimated Value |
|---------|------------|---------------|-----------|---------------|-------------------|-----------------|
| 1       |            |               |           |               |                   |                 |
| Totals: |            |               |           |               | 0                 | 0               |

1

1 - 1 of 1 items

Previous

Cancel Filing

Next

12. On the Schedule A section of the return, you will see any existing asset totals that have been reported in previous years (ACQ. Cost Column). You can add any new asset totals in the additions column. If you need to make a decrease to an existing asset you will need to enter the amount it should be decreased by in the disposals column. Once all the values are entered you will click calculate values at the bottom of Schedule A section then your final values will appear in Adjusted ACQ Cost column.

## SCHEDULE A: MACHINERY, EQUIPMENT, FURNITURE AND LEASEHOLD ITEMS (PP13 or PP17)

[Need Help?](#)

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 percent 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 part of a production process should be reported in "Schedule G." Property which intended for rent or lease must be reported at 100 percent 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.**

| MACHINERY & EQUIPMENT         |            |           |           |                    |
|-------------------------------|------------|-----------|-----------|--------------------|
| ACQUIRED                      | ACQ. COST  | ADDITIONS | DISPOSALS | ADJUSTED ACQ. COST |
| 2024                          | 0          |           |           | 0                  |
| 2023                          | 0          |           |           | 0                  |
| 2022                          | 17822      |           |           | 17,822             |
| 2021                          | 42918545   |           |           | 42,918,545         |
| 2020                          | 13591077   |           |           | 13,591,077         |
| 2019                          | 0          |           |           | 0                  |
| 2018                          | 0          |           |           | 0                  |
| 2017                          | 0          |           |           | 0                  |
| 2016                          | 0          |           |           | 0                  |
| 2015                          | 0          |           |           | 0                  |
| 2014                          | 0          |           |           | 0                  |
| 2013                          | 0          |           |           | 0                  |
| 2012                          | 0          |           |           | 0                  |
| 2011                          | 0          |           |           | 0                  |
| 2010                          | 0          |           |           | 0                  |
| prior years                   | 0          |           |           | 0                  |
| MACHINERY & EQUIPMENT TOTALS: |            |           |           |                    |
|                               | 56,527,444 | 0         | 0         | 56,527,444         |

Calculate Values

13. The last part of Schedule A is for the high technology business credit. Leave this blank if you are not claiming assets in this category. **(Please do not add totals from the above section in this field)**

West Virginia Code Chapter 11, Article 6J provides that the value of servers and tangible personal property directly used in a high-technology field or 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 receive salvage valuation treatment, the high-technology business activity or Internet advertising business activity of the company must be the *primary business activity and not a secondary or incidental activity* of the company.

Acquisition Cost:  Owner's Value:

14. On the inventory section of the filing you will enter the acquisition cost for the categories that apply to your business. Once you have completed entering your values you will hit calculate totals at the bottom of the section. **Please note that the section below the calculate button is only to be completed if you are requesting a freeport exemption and you will be required to upload documents verifying that you qualify for this exemption.**

INVENTORY, CONSIGNED INVENTORY, PARTS, SUPPLIES  
(PP13 or PP17) [Need Help?](#)

Taxpayer is to report all consigned goods, all inventory and merchandise, including parts, for resale; and all supplies and parts held for owner's use, in warehouse or in storage. Dealers of new and used motor vehicles, motorcycles, RV's, trailers, motorboats, mobile homes and manufactured homes are to complete and attach the Vehicle Dealers Inventory Worksheet in lieu of Schedule B. Daily passenger rental car inventory companies should complete and attach the Rental Car Worksheet in lieu of Schedule B.

**COST OF INVENTORY AS OF JULY 1**

| Address of Consignors or Further Description | Acquisition Cost               | Owner's Value        |
|--|--------------------------------|----------------------|
| <input type="text"/>                         | <input type="text" value="0"/> | <input type="text"/> |

**INVENTORIES CONSIGNED TO YOU**

| Address of Consignors or Further Description | Acquisition Cost               | Owner's Value        |
|--|--------------------------------|----------------------|
| <input type="text"/>                         | <input type="text" value="0"/> | <input type="text"/> |

**PARTS HELD FOR OWNER'S USE**

| Address of Consignors or Further Description | Acquisition Cost               | Owner's Value        |
|--|--------------------------------|----------------------|
| <input type="text"/>                         | <input type="text" value="0"/> | <input type="text"/> |

**SUPPLIES HELD FOR OWNER'S USE**

| Address of Consignors or Further Description | Acquisition Cost               | Owner's Value        |
|--|--------------------------------|----------------------|
| <input type="text"/>                         | <input type="text" value="0"/> | <input type="text"/> |

**TOTALS**

|   | Acquisition Cost               | Owner's Value                  |
|---|--------------------------------|--------------------------------|
| <input type="button" value="Calculate Totals"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |


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 State, whether specified when transportation begins or afterward, shall be exempt from ad valorem taxation. Provided, that property shall be deprived of such exemption if a new or a different product is created. Personal property of all 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 asset at 100 percent of acquisition cost.

Acquisition Cost:  Owner's Value:


© 2025 Tyler Technologies



15. Please make sure to review the **Existing Assets** section of the filing. If you have previously filed a return (paper or online) you will see assets that were reported last year. You can remove any assets you no longer have in this section by selecting YES in the remove column. **(Please review this section closely so you do not create a duplicate asset on your return.)** If the assets on the list are still owned as of July 1<sup>st</sup> you can mark NO in the remove column and you do not need to enter these assets again in the following sections.

SmartFile

Available Filings   My Filings   Message Center **11**   Account   Sign Out

Contact Info    Business Info   Property Leased from Others   Real Estate   Real Estate Cont.   Buildings on Leased Land   Schedule A   Incomplete Construction   Inventory   Machinery and Tools   Other Personal Property   **Existing Assets**   Vehicles   Aircraft   Rolling Stock   Mobile Homes   Salvage   Pollution Control Facilities   Sheep and Goats   Declaration   Attachments

Submit

## Existing Assets

The following assets are listed under your account (listed are existing assets covered in the tabs following, including Vehicles, Boats, Recreation Vehicles, Aircrafts, Rolling Stock, Mobile Homes, or Salvage). If you no longer owned one of these assets on July 1st selecting "YES" under the "Remove" column will remove this from our records.

| # | Description                             | Year | Acquired | Make            | Model       | VIN | Value | Remove?   |
|---|---|------|----------|-----------------|-------------|-----|-------|---|
| 1 | CARR TRLR                               | 2016 |          | CARR            | TRLR        |     |       | <div><div></div><div>NO</div><div>YES</div></div> |
| 2 | FORD COMMERCIAL E350 E350 EXTENDED CARG | 2011 |          | FORD COMMERCIAL | E350        |     | 8125  |   |
| 3 | GMC LIGHT DUTY SIERRA 1500              | 2001 |          | GMC LIGHT DUTY  | SIERRA 1500 |     |       |   |

⏪

⏩

1

⏪

⏩

1 - 3 of 3 items

Previous

Cancel Filing   Next

16. To add new assets to the Vehicle section of the return you will need to click add new asset and complete the fields. (Please note that more fields will be added once you select the vehicle type and enter the year manufactured.) If you enter something in error, you can select the row and click remove asset to delete any entries. The aircraft and rolling stock sections are completed in this same method. **(Please make sure you have checked the existing asset section prior to completing these sections to avoid any duplicate assets on your return.)**

[Contact Info](#) [Business Info](#) [Property Leased from Others](#) [Real Estate](#) [Real Estate Cont.](#) [Buildings on Leased Land](#) [Schedule A](#) [Incomplete Construction](#) [Inventory](#) [Machinery and Tools](#) [Other Personal Property](#) **Vehicles** [Aircraft](#) [Rolling Stock](#) [Mobile Homes](#) [Salvage](#) [Pollution Control Facilities](#) [Sheep and Goats](#) [Declaration](#) [Attachments](#) [Submit](#)

## VEHICLES

The following list should include any vehicles owned by the business on July 1. List cars, trucks, SUVs, vans, motorcycles (show CCS), scooters, mobile campers, motor homes, boats and trailers, utility trailers, dozers, backhoes, welds, recreational 4-wheelers. Include unlicensed vehicles. (Do not list leased vehicles) VIN is required for accurate validation.

click 'Add' for each new vehicle to add it to the list.

Add new assetRemove Asset

| # | Type | Make | Model | Year | ID/VIN | Acq. Cost | Owner's Value | Reconstructed ... |
|---|------|------|-------|------|--------|-----------|---------------|-------------------|
| 1 |      |      |       |      |        |           |               |                   |

1

1 - 1 of 1 items

Enter information for Asset # 1:

Vehicle Type

AUTO

Year Manufactured

2003

VIN

Make

Model

Body

Year Acquired

Acquisition Cost

Owner's Value


Mileage

☐ Check here if reconstructed title

Previous


Cancel FilingNext

17. For the mobile homes, salvage and pollution control sections. You will click the add button to add any new assets for this section. Once clicked a line will appear for you to enter the asset information. **(Please make sure you have checked the existing asset section prior to completing these sections to avoid any duplicate assets on your return.)**

 SmartFile

Available Filings   My Filings   Message Center **11**   Account   Sign Out


[Contact Info](#) **1**   [Business Info](#)   [Property Leased from Others](#)   [Real Estate](#)   [Real Estate Cont.](#)   [Buildings on Leased Land](#)  
[Schedule A](#)   [Incomplete Construction](#)   [Inventory](#)   [Machinery and Tools](#)   [Other Personal Property](#)   [Existing Assets](#)   [Vehicles](#) **1**  
[Aircraft](#) **1**   [Rolling Stock](#) **1**   **Mobile Homes**   [Salvage](#)   [Pollution Control Facilities](#)   [Sheep and Goats](#)   [Declaration](#)   [Attachments](#)  
[Submit](#)



## MOBILE HOMES

Need Help?

(List only those properties that are titles in the name of the business as shown on Business Information Tab. Property you are leasing must be reported in section titled **Report of Property You Leased from Others**. Properties disposed of after July 1 are taxable for the year and must be listed below.)

(For ing accounts, please make sure assets you add are not already listed in the **Existing Assets** section)

Add   Delete

| # | Make | Model | Year | Length | Width | Purchased | Cost | Use | Landowner Name | Vehicle Ide... |
|---|------|-------|------|--------|-------|-----------|------|-----|----------------|----------------|
| 1 |      |       |      |        |       |           |      |     |                |                |

1

1 - 1 of 1 items

Previous   

Cancel Filing   Next

18. In the Declaration section of the return, you will digitally sign the return prior to submitting.

The screenshot shows the 'Declaration' tab of a tax return form. At the top, there are navigation links: 'Aircraft', 'Rolling Stock', 'Mobile Homes', 'Salvage', 'Pollution Control Facilities', 'Declaration' (highlighted), and 'Attachments'. Below these is a 'Submit' button. A paragraph of text states: '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 County Assessor may reject this return. If you need forms or assistance, contact the County Assessor.' Below this is a signature line with a text input field and a checkmark icon. A large orange arrow points to the 'Signed' and 'Title' fields, which are marked with a red asterisk (\*). At the bottom, there are 'Previous', 'Cancel Filing', and 'Next' buttons.

Aircraft Rolling Stock Mobile Homes Salvage Pollution Control Facilities Declaration Attachments

Submit

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 County Assessor may reject this return. If you need forms or assistance, contact the County Assessor.

I

, 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 myself; that the value affixed to such property is, in my opinion, its true and actual value, by which I mean the price as which it would sell if voluntarily offered for sale on such terms as are usually employed in selling such a property, and not the price which might be realized at a forced or auction sale; and I have not, during the sixty-day period immediately prior to the first day of the assessment year converted any of these assets into nontaxable securities or notes or other evidence of indebtedness for the purpose of evading the assessment of taxes thereon.

Signed  \* Title  \*

Previous Cancel Filing Next

19. You must upload an asset listing for all filings. Depending on the information submitted on the filing, other documents may be required and will be indicated with a red asterisk (\*).

The screenshot shows the 'Asset Listing' section of a tax return form. An orange arrow points to the 'Asset Listing' heading. Below the heading is a red asterisk (\*) and a note: '\* - You must attach at least one document in this category.' The section is divided into several categories, each with a 'Current Attachments' table and a 'Select files...' button. The categories are: 'Dealer Worksheet Documentation', 'Freeport Exemption Documentation', 'Fleet Schedule', 'Asset Jurisdiction Location', 'Rental Car Inventory', and 'Rider for Incomplete Construction'. At the bottom, there are 'Previous', 'Cancel Filing', and 'Next' buttons.

Asset Listing

\* - You must attach at least one document in this category.

Current Attachments:

| Filename | Size (kb) |
|----------|-----------|
|----------|-----------|

Attach more files for this category:

Select files...

Dealer Worksheet Documentation

Current Attachments:

| Filename | Size (kb) |
|----------|-----------|
|----------|-----------|

Attach more files for this category:

Select files...

Freeport Exemption Documentation

Current Attachments:

| Filename | Size (kb) |
|----------|-----------|
|----------|-----------|

Attach more files for this category:

Select files...

Fleet Schedule

Current Attachments:

| Filename | Size (kb) |
|----------|-----------|
|----------|-----------|

Attach more files for this category:

Select files...

Asset Jurisdiction Location

Current Attachments:

| Filename | Size (kb) |
|----------|-----------|
|----------|-----------|

Attach more files for this category:

Select files...

Rental Car Inventory

Current Attachments:

| Filename | Size (kb) |
|----------|-----------|
|----------|-----------|

Attach more files for this category:

Select files...

Rider for Incomplete Construction

Current Attachments:


| Filename | Size (kb) |
|----------|-----------|
|----------|-----------|

Attach more files for this category:

Select files...

Previous Cancel Filing Next

20. Once you have completed necessary sections of the filing, digitally signed the declaration section and uploaded necessary attachments you are ready to submit your filing. You will click the submit button to submit the filing. Once submitted you will receive an email that your filing was received. A filing may be returned to the taxpayer if the necessary documents are missing or if the filing is not completed correctly. You can also print a copy of the filing for your records by clicking the print return button.

[Attachments](#)  [Submit](#)

CLICK BELOW TO SUBMIT YOUR APPLICATION

If you submit this application electronically you will not need to submit a hard copy.

[PRINT RETURN PDF](#)  
[PRINT ROLLING STOCK PDF](#)

[Previous](#)

[Cancel Filing](#) [Print Draft](#) [Submit](#)

