

# Application for Allocation of Value

## Personal Property Used in Interstate Commerce, Commercial Aircraft, Business Aircraft, Motor Vehicle(s) or Rolling Stock Not Owned or Leased by a Railroad

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Appraisal District Name

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Phone (area code and number)

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Appraisal District Address, City, State, ZIP Code

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Appraisal District Website Address

**GENERAL INSTRUCTIONS:** This form is for use in claiming an allocation of value that fairly represents the use in Texas of taxable tangible personal property that is used continually outside Texas, whether regularly or irregularly, and has taxable situs in Texas pursuant to Tax Code Chapter 21. This form is for allocating value to Texas of:

- tangible personal property generally (including motor vehicles, mobile equipment, shipping containers, non-railroad rolling stock, etc.) pursuant to Tax Code Section 21.03;
- commercial aircraft under Tax Code Section 21.05; and
- business aircraft under Tax Code Section 21.055.

**Form 50-146, not this form, should be used for claiming an allocation of value for vessels and other watercraft pursuant to Tax Code Section 21.031.** Tax Code Chapter 24, Subchapter B, applies and different forms are used for allocation of a railroad's rolling stock. Further information regarding allocation of value can be found in Tax Code Chapter 21, Taxable Situs, and Comptroller Rule 9.4033, Allocation of Value.

**RENDITION OF VALUE:** The filing of a rendition of value under Tax Code Chapter 22 is not a condition of qualification for allocation of the value of property used in interstate commerce, vessels or other watercraft, commercial aircraft or business aircraft under Tax Code Section 21.09(e). Tangible personal property used for the production of income must be rendered, according to the provisions of Tax Code Section 22.01, on a separate form (50-145). Failure to file a rendition timely or at all will subject the property owner to monetary penalties provided by Tax Code Sections 22.28 and 22.29; however, failure to file a rendition will not disqualify the property from allocation of value if the property otherwise qualifies and the filing deadlines are met.

**FILING INSTRUCTIONS:** This document and all supporting documentation must be filed with the appraisal district office in the county in which the property is taxable. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

**APPLICATION DEADLINES:** A person claiming an allocation must apply for the allocation each year the person claims the allocation. A person claiming an allocation must file a completed allocation application by **March 31** and provide the information required by this form. If the property was not on the appraisal roll in the preceding year, the deadline for filing the allocation application form is extended to the 30th day after the date of receipt of the notice of appraised value required by Tax Code Section 25.19(a)(3). For good cause shown, the chief appraiser shall extend the deadline for filing an allocation application form by written order for a period not to exceed 30 days. [Tax Code Section 21.09(b)]

**LATE APPLICATION, PENALTY AND NOTICE:** The chief appraiser shall accept and approve or deny an application for an allocation of value after the deadline for filing if the application is filed before the date the appraisal review board approves the appraisal records. If the application is approved, the property owner is liable to each taxing unit for a penalty in an amount equal to 10 percent of the difference between the amount of tax imposed by the taxing unit on the property without the allocation and the amount of tax imposed on the property with the allocation. The chief appraiser shall deliver a written notice of imposition of the penalty with an explanation to the property owner. The amount of the penalty shall be added to the tax bill and the penalty collected at the time and in the manner the collector collects the tax. The penalty amount constitutes a lien against the property and accrues penalty and interest in the same manner as a delinquent tax. [Tax Code Section 21.10]

**VERIFICATION AND CANCELLATION OF VALUE ALLOCATION:** If the chief appraiser learns of any reason indicating that an allocation previously allowed should be canceled, the chief appraiser shall investigate. If the chief appraiser determines that the property is not entitled to an allocation, the chief appraiser shall cancel the allocation and deliver written notice of the cancellation not later than the 5th day after the date the chief appraiser makes the cancellation. [Tax Code Section 21.09(d)]

### Tax Year for Application

State the tax year for which you are applying for allocation of value.

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Tax Year

The applicant is the following type of property owner:

Individual     Partnership     Corporation     Other (specify): \_\_\_\_\_

\_\_\_\_\_  
Name of Property Owner

\_\_\_\_\_  
Physical Address, City, State, ZIP Code

\_\_\_\_\_  
Primary Phone Number (area code and number)

\_\_\_\_\_  
Email Address\*

\_\_\_\_\_  
Percent Ownership Interest

\_\_\_\_\_  
Applicant's Mailing Address, City, State, ZIP Code (if different from the address above)

**If you are an individual property owner filing this application on your own behalf, skip to Step 3; all other applicants are required to complete Step 2.**

Please indicate the basis for your authority to represent the property owner in filing this application:

Officer of the company     General Partner of the company     Attorney for the property owner  
 Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed Form 50-162  
 Other and explain basis: \_\_\_\_\_

Provide the following information for the individual with the legal authority to act for the property owner in this matter:

\_\_\_\_\_  
Name of Authorized Representative

\_\_\_\_\_  
Title of Authorized Representative

\_\_\_\_\_  
Primary Phone Number (area code and number)

\_\_\_\_\_  
Email Address\*

\_\_\_\_\_  
Mailing Address, City, State, ZIP Code

Indicate the type of property for which you are claiming an allocation of value and attach the appropriate schedule.

Schedule 1: Tangible personal property generally (other than watercraft, railroad rolling stock or property for which Schedules 2, 3, or 4 may be used)  
 Schedule 2: Commercial aircraft  
 Schedule 3: Business aircraft  
 Schedule 4: Motor vehicles and non-railroad rolling stock

**NOTICE REGARDING PENALTIES FOR MAKING OR FILING AN APPLICATION CONTAINING A FALSE STATEMENT: If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.**

"I, \_\_\_\_\_, swear or affirm the following:  
 Printed Name of Property Owner or Authorized Representative

1. that each fact contained in this application, including the schedule attached, is true and correct; and
2. that I have read and understand the *Notice Regarding Penalties for Making or Filing an Application Containing a False Statement.*"

**sign  
here** ➔

\_\_\_\_\_  
Signature of Property Owner or Authorized Representative

\_\_\_\_\_  
Date

\* An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

### Schedule 1: Tangible Personal Property Generally

Tangible personal property used for a business purpose in Texas and another state or nation is subject to allocation of the portion of the property's total market value that fairly reflects its use in Texas. The allocation formula typically applied to tangible business personal property – other than watercraft, railroad rolling stock or property identified on Schedules 2, 3 or 4 – is based on a ratio of time spent in Texas during the year to the total time spent in all situs jurisdictions during the year. [Comptroller Rule 9.4033(f)(5)]

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Days in Other Situs States in Previous Calendar Year	Total Days in Texas in Previous Calendar Year	Texas Location of the Property

Continue on additional sheets if needed

## Schedule 2: Commercial Aircraft

Commercial aircraft means an instrumentality of air commerce that is:

- primarily engaged in the transportation of cargo, passengers or equipment for others for consideration;
- economically employed when it is moving from point to point as a means of transportation; and
- operated by a certificated air carrier.

A certificated air carrier is one engaged in interstate or intrastate commerce under authority of the U.S. Department of Transportation. It does not include business aircraft. The allocable portion of the total fair market value of a commercial aircraft that is taxable in this state is presumed to be the fair market value of the aircraft multiplied by a fraction, the numerator of which is the product of 1.5 and the number of revenue departures by the aircraft from Texas during the preceding tax year, and the denominator of which is the greater of 8,760 (the number of hours in a year) or the numerator. [Tax Code Section 21.05; Comptroller Rule 9.4033(f)(1)]

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Number of Revenue Departures from Texas Airports in the Preceding Year	Texas Situs

Continue on additional sheets if needed

### Schedule 3: Business Aircraft

Business aircraft is used for a business purpose of the owner and is taxable by a taxing unit and used continually outside Texas, whether regularly or irregularly. It does not include commercial aircraft. The allocable portion of the total fair market value of a business aircraft that is taxable in Texas is presumed to be the fair market value of the aircraft multiplied by a fraction, the numerator of which is the number of departures by the aircraft from a location in Texas during the preceding tax year and the denominator of which is the total number of departures by the aircraft from all locations during the preceding tax year. [Tax Code Section 21.055; Comptroller Rule 9.4033(f)(4)]

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Number of Departures from Texas Locations in the Preceding Year	Total Number of Departures from All Locations in the Preceding Year	Texas Situs

Continue on additional sheets if needed

