Retail Manufactured Housing Inventory Declaration

Form 50-267

CONFIDENTIAL

| Appraisal District Account Number | | Tax Year | | |
|---|---|--|-------------------------|--|
| Send Original to: Appraisal District Name, Address, City, State, ZIP Co | ode | | | |
| Send Copy to: Assessor-Collector's Name, Address, City, State, ZIP Co | de | | | |
| GENERAL INFORMATION: This form is for retailers to declar | re retail manufactured housing inventory (Tax | Code Section 23.127). | | |
| FILING INSTRUCTIONS: This form and all supporting document which the business is located. Do not file this document w | | | office in the county in | |
| SECTION 1: Retailer Information | vital the rexus comparoner of rubile Accoun | | | |
| | | | | |
| Name of Retailer | Phone Number (area code and number | Email Address | | |
| Mailing Address, City, State, ZIP Code | | | | |
| SECTION 2: Authorized Representative | | | | |
| If you are an individual retailer filing this declaration on yo | our own behalf, skip to Section 3; all other ap | plicants are required to complete Section 2. | | |
| Please indicate the basis for your authority to represent the | retailer in filing this declaration: | | | |
| Officer of the company General partner of the | he company Attorney for the compa | ny | | |
| Agent for tax matters appointed under Tax Code Sect | ion 1.111 with completed and signed Form 50 | -162 | | |
| Other and explain basis: | | | | |
| Name of Authorized Representative | | Title of Authorized Representative | | |
| Phone Number (area code and number) | | Email Address | | |
| | | | | |
| Mailing Address, City, State, ZIP Code | | | | |
| SECTION 3: Business Information | | | | |
| Attach a list with the name and business address of each loo tax bill or a copy of appraisal district or tax office correspond | cation at which you conduct business. If your a dence concerning this account. | appraisal district account number is not available, a | attach a copy of your | |
| Name of Business | 5 | starting Date of Business (<i>if not in business Jan. 1 of this yea</i> | ar) | |
| Business Address, City, State, ZIP Code | | | | |
| Texas Department of Housing and Community Affairs Retailer's Licer | nse Number(s) | | | |
| SECTION 4: Breakdown of Sales and Sales A | mounts | | | |
| Retail manufactured housing inventory consists of all units of See IMPORTANT INFORMATION for category definition. | of manufactured housing held for sale at retai | that are defined as inventory in Occupations Code | e Section 1201.201. | |
| Part 1: Number of Units Sold Provide the breakdown of sales (number of units sold) for th year, report the sales for the months you were in business. | he previous 12-month period corresponding to | o the prior tax year. If you were not in business on . | Jan. 1 of the preceding | |
| Net Retail Manufactured Housing Inventory | Retailer Sales | Subsequent S | ales | |

| Retail Manufactured Housing Inventory Declaration | | | | Form 50-267 | | |
|---|----------------------------------|----------------------------|----------------------|---|--|--|
| Part 2: Transaction Amounts Provide the breakdown of sales amounts for the previous 12-mor the sales for the months you were in business. | nth period corresponding to t | the prior tax year. If you | were not in busines | s on Jan. 1 of the preceding year, report | | |
| \$ | \$ | | \$ | | | |
| Net Retail Manufactured Housing Inventory | Reta | iler Sales | · | Subsequent Sales | | |
| SECTION 5: Market Value of Retail Manufactured Housing Inventory | | | | | | |
| The market value of a retail manufactured housing inventory on to the preceding tax year, divided by 12. | Jan. 1 is the total annual sales | s, less sales to retailers | and subsequent sale | s, for the 12-month period corresponding | | |
| Provide the dollar sales amount in the net retail manufactured howere not in business on Jan. 1 of the preceding year, the chief app | , | | de by 12 to yield yo | ur market value for this tax year. If you | | |
| \$ | ÷ 12 = | | | | | |
| Net Retail Manufactured Housing Inventory | | for Current Tax Year | | | | |
| SECTION 6: Certification and Signature | | | | | | |
| 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. | | | | | | |
| L | | | , swear or affir | m that each fact contained | | |

Important Information

in this declaration is true and correct and that I am the retailer (or his or her authorized representative) of the retail manufactured housing inventory described in this declaration.

GENERAL INFORMATION: Tax Code Section 23.127 requires retailers of retail manufactured housing inventory to file this declaration.

Signature of Retailer or Authorized Representative

sign here Printed Name of Retailer or Authorized Representative

FILING INSTRUCTIONS: You must file an original completed declaration with the appraisal district office and a copy of the original with the tax assessor-collector's office in the county in which the business is located. **Do not file this document with the Texas Comptroller of Public Accounts**. Contact information for appraisal districts and county assessor-collectors may be found on the Comptroller's website.

FILING DEADLINES: You must file this declaration not later than **Feb. 1** each year. If you were not in business on Jan. 1, you must file this declaration not later than 30 days after starting your business.

FILING PENALTIES: Failure to file a declaration is a misdemeanor offense punishable by a fine not to exceed \$500. Each day that you fail to comply is a separate offense. In addition to the other penalties, you also will forfeit a penalty of \$1,000 for each month or part of a month in which this declaration is not filed after it is due. A tax lien attaches to your business personal property to secure the penalty's payment.

OTHER IMPORTANT INFORMATION: A chief appraiser is required to report to the Texas Department of Housing and Community Affairs if a retailer fails to file a declaration or reports the sale of fewer than two units of manufactured housing in the preceding year.

Date

The chief appraiser may examine the books and records of a retailer, including documentation issued by the Texas Department of Housing and Community Affairs showing the retailer's license number and documentation regarding the applicability of Tax Code Sections 23.127 and 23.128 and sales records to substantiate information set forth in filed declarations.

DEFINITIONS:

- Net Retail Manufactured Housing Inventory Retail manufactured housing inventory less retailer sales and subsequent sales.
- Retailer Sales Sales of manufactured housing to another retailer.
- **Subsequent Sales** Retailer-financed sales of manufactured housing that, at the time of sale, have retailer financing from your manufactured housing inventory in this same calendar year. The first sale of a retailer-financed unit is reported as a manufactured housing inventory sale, with sale of this same unit later in the year classified as a subsequent sale.