In accordance with Arkansas state law, once a personal item is used for doing any business it becomes assessable under your business. The Commercial Personal Property Rendition Form (A) is required to be completed each year with a detailed list of tangible items used to conduct your day-to-day business and returned each year on or before May 31 to avoid penalties.

Examples of tangible assets (this is not an all-inclusive list):

**Section B:** This section is for only those vehicles, trailers, etc. that are titled under the name of the business. Please do not include your personal vehicles.

**Section C:** Furniture/Fixtures/Machinery/Equipment to include:

- **Office & Business Space:** Desks, Chairs, Tables, Shelving, Computers, Laptops, Tablets, Cash Registers, POS Systems, Telephone Equipment (cell phones included), Copier/Printer/Fax/Scanner, File Cabinets, Artwork/Office Décor, Security/Alarm Systems, and any other furniture, fixtures and equipment not listed here.

- **Other Items:** Racks, shelving, displays, hangers, mirrors, shopping carts, shopping baskets, etc., washers and dryers

- **Breakroom:** Refrigerator, Microwave, Table & Chairs, etc.

All items in **Storerooms** and **Warehouses**

- **Kitchens:** Stoves, Ovens, Vent Hoods, Small Wares, Plates, Glassware, Refrigerators, Freezers, Microwaves, equipment, etc.

For Section C you do not have to provide model/serial numbers unless you want to but **the year in which you purchased the item and the purchase price is essential for depreciation to be calculated.**

**Sections D & E:** Please complete these sections only if they apply to you.

**Section F:** This section is for anything you are leasing such as copiers, drink machines, equipment, etc. It is the responsibility of the leasing company to report and assess these items so, any contact information you can provide would be most appreciated.

**Section G:** Inventory – Line 1 (monthly average)

- Supplies – Line 2 (monthly average)

**Section H:** Manufactures Only

You may submit your form by fax, e-mail, Excel, or postal mail (feel free to attach your own list or spreadsheet if more room is needed than the form provides. Sign and Date the bottom of the last page.