

Property Tax Form 50-147

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

Appraisal District's Name	Phone (area code and number)
Address, City, State, ZIP Code	
	nd address information for appraisal district offices may be found at
State the Year for Which You are Applying for Alloca	cultions for Application Instructions: This form is for use in claiming an allocation of Value cultions for Application Instructions: This form is for use in claiming an allocation of Value cultions for Application Instructions: This form is for use in claiming an allocation of Value cultions (100 (interstate allocation), 21.05 (commercial aircraft), or 21.055 (business aircraft), according to Tax Code Section 21.09(interstate allocation), 21.05 (commercial aircraft), or 21.055 (business aircraft), according to Tax Code Section 21.09(interstate allocation), 21.05 (commercial aircraft), or 21.055 (business aircraft), according to Tax Code Section 21.09(interstate allocation), 21.05 (commercial aircraft), or 21.055 (business aircraft), according to Tax Code Section 21.031 and 21.09(a), Form 50-146 is an 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 in the property of the provisions of Tax Code Section 22.03 and 21.09(a), for must be rendered, according to the provisions of Tax Code Section 22.03 and 22.05 (however, failure to file a rendition timely or at all will be property owner to mometally penalties provided by Tax Code Sections 22.03 and 22.05 (however, failure to file a rendition will not cause the proper disqualified from allocation of value, if the property otherwise qualifies and the filing deadlines are met. 40 Deadlines: A person claiming an allocation must apply for the ellocation seeb, wear the person claimes the allocation application of value, if the property otherwise qualifies and the filing deadlines are met. 41 Deadlines: A person claiming an allocation must apply for the ellocation seeb, wear the property with the claim of the value of the property was not on the role in the property of the property other in the property of the property other in the property other in the property other in the property other in the analysis of the property other in the allocation and polluments of the p
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Tax Year	
Instructions for Application	
Code Sections 21.03 (interstate allocation), 21.05 (commercial	aircraft), or 21.055 (business aircraft), according to Tax Code Section 21.09(a). Form 50-146 is
used in interstate commerce, vessels or other watercraft, commerce must be rendered, according to the provisions of Tax C subject the property owner to monetary penalties provided by	nercial aircraft, or business aircraft. Tangible personal property used for the production of code Section 22.01, on a separate form (50-145). Failure to file a rendition timely or at all will Tax Code Sections 22.28 and 22.29; however, failure to file a rendition will not cause the prop-
allocation must file a completed allocation application before M appraisal roll in the preceding year, the deadline for filing the a appraised value required by Tax Code Section 25.19(a)(3). For	lay 1 and must provide the information required by this form. If the property was not on the illocation application form is extended to the 45th day after the date of receipt of the notice of good cause shown, the chief appraiser shall extend the deadline for filing an allocation appli-
filing if the application is filed before the date the appraisal revi iable to each taxing unit for a penalty in an amount equal to 10 erty without the allocation and the amount of tax imposed on t of the penalty with an explanation to the property owner. The a	iew board approves the appraisal records. If the application is approved, the property owner is 0 percent of the difference between the amount of tax imposed by the taxing unit on the prophe property with the allocation. The chief appraiser shall deliver a written notice of imposition amount of the penalty shall be added to the tax bill at the time and in the manner the collector
canceled, the chief appraiser shall investigate. If the chief appr	raiser determines that the property is not entitled to an allocation, the chief appraiser shall
STEP 1: Property Owner's Name and Address	
Name of Property Owner	
Mailing Address	
City State 7IP Code	Phone (area code and number)



Application for Allocation of Value

STEP 2: If your property qualifies for interstate allocation, according to Tax Code Section 21.03 and Comptroller Rule 9.4033, complete Schedule 1 (attached).

STEP 3: If your property is commercial aircraft, other than business aircraft (see Step 4), according to Tax Code Section 21.05 and Comptroller Rule 9.4033, complete Schedule 2 (attached).

STEP 4: If your property is business aircraft, other than commercial aircraft (see Step 3), according to Tax Code Section 21.055 and Comptroller Rule 9.4033, complete Schedule 3 (attached).

STEP 5: If your property is motor vehicle(s) and qualifies for interstate allocation, according to Tax Code Section 21.03 and Comptroller Rule 9.4033 or if your property is rolling stock not owned or leased by a railroad, according to Tax Code Section 21.04 and Comptroller Rule 9.4005, complete Schedule 4 (attached).

STEP 6: Applicant Information	
Please indicate if you are completing this form as: Authorized Agent Fiduciary	
Name of Authorized Agent or Fiduciary, if applicable	
Present Mailing Address	
City, State, ZIP Code	Phone (area code and number)
Are you the property owner, an employee of the property owner, or an employee of a property owner on behalf Yes No	If of an affiliated entity of the property owne
This form must be signed and dated. By signing this document, you attest that the information contained on it edge and belief.	is true and correct to the best of your know
If you checked "Yes" above, sign and date on the first signature line below. No notarization is required.	
print	
sign here	Date
If you checked "No" above, you must complete the following: I swear that the information provided on this form is true and correct to the best of my knowledge and belief.	
print here	
sign here	Date
Subscribed and sworn before me this day of	, 20
Notary Public State of Tayas	

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 Section 37.10, Penal Code.



Schedule 1: Taxable Tangible Personal Property Used in Interstate Commerce

"Other situs state" is one in which the equipment was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months, or which levied a property tax on the equipment for this year.

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



Application for Allocation of Value - Schedules

Schedule 2: Commercial Aircraft

"Other situs state" is one in which the aircraft was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months, or which levied a property tax on the commercial aircraft for this year. Texas situs is the owner-carrier's principal office in Texas or, if there is no principal office in Texas, the Texas airport from which the carrier makes the highest number of Texas revenue departures. A revenue departure is a departure made for the purpose of transporting cargo, passengers or equipment for others for consideration and for which the aircraft is economically employed as it moves from point to point. This does NOT include business aircraft (See Schedule 3).

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

Application for Allocation of Value - Schedules



Schedule 3: Business Aircraft

"Other situs state" is one in which the aircraft was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months, or which levied a property tax on the business aircraft for this year. Texas situs is the owner's principal office in Texas or, if there is no principal office in Texas, the Texas airport from which the business aircraft makes the highest number of Texas departures. A departure is a departure made for the purpose of transporting cargo, passengers or equipment for which the aircraft is employed as it moves from point to point. This includes aircraft belonging to a person not in the business of providing air transportation.

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



Application for Allocation of Value - Schedules

Schedule 4: Motor Vehicle(s) or Rolling Stock Not Owned or Leased by a Railroad

"Other situs state" is one in which the motor vehicle or rolling stock was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months, or which levied a property tax on the motor vehicle or rolling stock for this year.

Make and Model of Vehicle or Item	I.D. Number	Other Situs State(s)	Miles Traveled in Texas	Total Miles Traveled	Texas Situs