



Access the Report

1. From the dealer's account, select the month of the report to be filed
2. Review the month's sale records and make correction/delete as needed
3. Select "Confirm Totals" if the information is correct

Motor Vehicle Inventory

Account Information

APPLE TAX CARS
1001 PRESTON ST
HOUSTON, TX 77002
Phone: (713) 274-8550
Dealer#: P100TEST
CAD No: 012356X

Select the Filing Year

2018

This form will automatically submit when you choose a year

Legend

- ✘ Not submitted/payment posted
- ✔ Some submitted/payment posted
- ✔ All submitted/payment posted

[View Annual Declaration](#)

Month	Due Date	Inventory Sales	Levy Due	Pen Due	Fines Due	NSF Due	Total Due	Submitted	PYMT Posted	Action	Pay
December	1/10/2019							✘	✘	edit	
November	12/10/2018	\$500.00	\$1.05	\$0.00	\$0.00	\$0.00	\$1.05	✔	✔	view	☐
October	11/10/2018	\$1,000.00	\$2.10	\$0.21	\$0.00	\$0.00	\$2.31	✔	✔	view	☐
September	10/10/2018							✘	✘	edit	
August	9/10/2018							✘	✘	edit	

[← Yearly Summary](#) [Create New Record](#) [Import Records](#) [Confirm Totals →](#)

Date of Sale	Item Name	Identification/Serial Number	Name of Purchaser, Lessee, or Renter	Type of Sale, Lease or Rental	Sale Price, Lease or Rental Amount	Unit Property Tax	
01/06/2018	TRENCHER PRO	1236	NEWTON PAT	SS	\$20,000.00	\$0.00	edit / delete
01/05/2018	EXCAVATOR	1235	JONES EQUIPMENT SALES	DL	\$15,000.00	\$0.00	edit / delete
01/02/2018	BACKHOE	1234	JONES BOB	FL	\$30,000.00	\$0.00	edit / delete
01/01/2018	TRACTOR	ALKDSFJSKLJF	JIM JONES	HE	\$100,000.00	\$186.30	edit / delete
01/01/2018	BULLDOZER	1233	SMITH JIM	HE	\$2,500.00	\$4.66	edit / delete

Close the Report

1. Review and confirm the information in report.
2. If corrections are needed, click "Individual Sales" to return to the sales entry report to make the change
3. Click "Close Report" if no corrections are required, and you are ready to file this monthly statement.

Motor Vehicle Inventory

Account Information

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Selected Year/Month

Year / Month

2018 Jun

[← Individual Sales](#) [View Form](#) [Close Report](#)

Report# 1	
Breakdown of Sales (number of units sold)	Breakdown of Sales Amounts
Net Heavy Equipment Inventory 2	Net Heavy Equipment Inventory \$102,500.00
Fleet Sales 1	Fleet Sales \$30,000.00
Dealer Sales 1	Dealer Sales \$15,000.00
Subsequent Sales 1	Subsequent Sales \$20,000.00

Monthly Tax Statement

The Dealer's Inventory Tax Statement has been created based on the information that you have provided.

Review the **entire** Dealer's Statement.

1. If corrections are needed, click "Go Back" to return to the dealer's account and make the required changes
2. Click "Submit the Form" if no changes are need, and you are ready to file this statement with the Harris County Tax Office.

Your form has not been submitted. Please click **Submit this Form to the Tax Office**

Submit this Form to the Tax Office Go Back

2 1

Dealer's Motor Vehicle Inventory Tax Statement
CONFIDENTIAL

Property Tax
Form 50-246

06 2018
Reporting Month Year

HARRIS COUNTY PO BOX 3486 HOUSTON, TX 77253-3486 (713) 368-2550
Send Original to: County Tax Office Name and Address Phone (area code and number)

HARRIS COUNTY APPRAISAL DISTRICT 713-957-5693
Send Copy to: Appraisal District Name and Address Phone (area code and number)

This document must be filed with the county tax assessor-collector's office and the appraisal district office in the county in which your business is located. Do not file this document with the office of the Texas Comptroller of Public Accounts. Location and address information for the county tax assessor-collector's office in your county may be found at comptroller.texas.gov/propertytax/references/directory/tac. Location and address information for the appraisal district office in your county may be found at comptroller.texas.gov/propertytax/references/directory/cad.

GENERAL INSTRUCTIONS: This inventory tax statement must be filed by a dealer of motor vehicles pursuant to Tax Code Section 23.122. This statement is filed together with an amount equal to the total amount of the unit property tax assigned to all motor vehicles sold in the preceding month. File a separate statement for each business location and retain documentation relating to the disposition of each vehicle.

ALTERNATIVE ELECTION: Effective Jan. 1, 2014, certain dealers of motor vehicle inventory may elect to file renditions under Tax Code Chapter 22, rather than file declarations and tax statements under Tax Code Chapter 23. Tax Code Section 23.121(a)(3) allows a dealer to make this election if it: (1) does not sell motor vehicles that are self-propelled and designed to transport persons or property on a public highway; (2) meets either of the following two requirements: (a) the total annual sales from the inventory, less sales to dealers, fleet transactions, and subsequent sales, for the preceding tax year are 25 percent or less of the dealer's total revenue from all sources during that period; or (b) the dealer did not sell a motor vehicle to a person other than another dealer during the preceding tax year and the dealer estimates that the dealer's total annual sales from the dealer's motor vehicle inventory, less sales to dealers, fleet transactions, and subsequent sales, for the 12-month period corresponding to the current tax year will be 25 percent or less of the dealer's total revenue from all sources during that period; (3) files with the chief appraiser and the tax collector by Aug. 31 of the preceding tax year on a form prescribed by the Comptroller a declaration that the dealer elects not to be treated as a dealer under Tax Code Section 23.121 in the current tax year; AND (4) renders the dealer's motor vehicle inventory in the current tax year by filing a rendition with the chief appraiser in the manner provided by Tax Code Chapter 22. A dealer who makes this election must file the election annually with the chief appraiser and the tax collector by Aug. 31 of the preceding tax year, so long as the dealer meets the eligibility requirements of law.

WHERE TO FILE: Each statement and prepayment of taxes must be filed with the county tax assessor-collector and a copy of each statement must be filed with the chief appraiser.

STATEMENT DEADLINES: Except as provided by Tax Code Section 23.122(g), a statement and prepayment of taxes must be filed on or before the 10th day of each month.

PENALTIES: A dealer who fails to file a statement as required commits a misdemeanor offense punishable by a fine not to exceed \$100. Each day during which a dealer fails to comply is a separate violation. In addition to other penalties provided by law, a dealer who fails to file or timely file a statement must forfeit a penalty of \$600 for each month or part of a month in which a statement is not filed or timely filed after it is due. A tax lien attaches to the dealer's business personal property to secure payment of the penalty. In addition to other penalties provided by law, an owner who fails to remit unit property tax due must pay a penalty of 5 percent of the amount due. If the amount due is not paid within 10 days after the due date, the owner must pay an additional 5 percent of the amount due. Unit property taxes paid on or before Jan. 31 of the year following the date on which they are due are not delinquent.

OTHER IMPORTANT INFORMATION: The chief appraiser or collector may examine documents held by a dealer in the same manner and subject to the same conditions as provided by Tax Code Section 23.121(g) and 23.122(f).

STEP 1: Dealer Information

Adam Smith
Name of Dealer

Print Confirmation

Your Dealer's Motor Vehicle Inventory Tax Statement has been electronically submitted to the Harris County Tax Office ONLY.

1. A copy of this report **MUST** be mailed to the Harris County Appraisal District (HCAD). Click "Print" to generate a copy of this report.

Important: Print 2 copies of this report. Mail one copy to HCAD, and keep the other copy for your records as confirmation of dealer's statement filed.

Your form has been submitted.
Please print a copy to keep for your records and a copy to mail to the County Appraisal District.
You must go back to your Payments Due to submit your payment(s) to the Tax Office.

Go Back Print Go to Cart

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