OTC 901
Tax Year 2027
Revised 11-2026

State of Oklahoma
Business Personal Property Rendition

Return to County Assessor - Filing Date: January 1 - Delinquent Penalties after March 15

RE#: PP#:

Phone Number:

Email Address:

Owner/DBA:

Mailing Address:

City, State, ZIP:

PART ONE: REPORT ONLY TANGIBLE ASSETS

FEIN: _____

Type of Business: _____

North American Industry Classification System ☐☐☐☐☐☐

Are other businesses included in this rendition? ☐ Yes ☐ No

If yes, please list: _____

Physical location if different from mailing address:

_____

Are you renting or leasing this business location? ☐ Yes ☐ No

If Yes, do you own any real estate improvements at this location? ☐ Yes ☐ No

When did you start business at this location? Date ____/____/____

What is the occupied square footage at this location? _____

Are you still in business at this location? ☐ Yes ☐ No

If No, current location? _____

If No, do you still own the business personal property? ☐ Yes ☐ No

If No, date disposed/sold: ____/____/____

If sold, buyer name: _____

Buyer address: _____

If disposed or sold, stop here. Sign and return.

PART TWO: OKLAHOMA TAXABLE FIXED ASSETS, FROM FORM 904 SCHEDULE 3 OR 3-A

Description	Beginning Total Original Cost Not Book Value	Additions to Total Original Cost Not Book Value	Deletions to Total Original Cost Not Book Value	Ending Total Original Cost Not Book Value	Assessor Use Reconciled	Assessor Use Assessed Value
Leasehold Improvements Original Cost						
Furniture and Fixtures Original Cost						
Electronic Equipment Original Cost						
Computer Equipment Original Cost						
Machinery and Equipment Original Cost						
Forklifts and Construction Original Cost						
Tooling, Dies and Molds Original Cost						
Other Assets and Trade Tools Original Cost						
Leased to Others Original Cost (★ See Instructions)						
→ Column Totals →					Total	Total
Leased from Others Original Cost (★ See Instructions)		→ A) Total Fixed Assets →				

PART THREE: OKLAHOMA TAXABLE INVENTORY

Inventories: Total supplies, parts, equipment, etc. stored and/or not currently in use including raw materials, work in progress, finished goods, etc.

Average Inventory (From Part 6)....		Net Inventory
Less Freeport Exemption (Form 901-F) –		Total Assessed
Consignment and/or Floorplan Inventory –		Penalty
B) Net Taxable Inventory =		Total Net
C) Grand Total (add A + B) =		Date Filed ____/____/____
For Taxpayer (See instructions) Fair Cash Value (Market): $		Assessment % / School District

State of Oklahoma • County of _____

I, _____ under penalties of perjury, do hereby depose and say that I am _____ of _____ company; that as such I am acquainted with the books, accounts, and affairs of said company and know the accompanying statement to be true, correct, and complete and that all information requested herein has been fully and correctly given to the best of my knowledge. (68 OS Sec. 2945 provides penalties for false oaths)

Signature of preparer if other than taxpayer — Date — Preparer's address

Signature of taxpayer — Date — Preparer's Identification number — Preparer's phone number

PART FOUR: ADDITIONS DURING THE REPORTING YEAR, OR SCHEDULE 3, OR 3-A

Item Number	Item Description	Year Acquired		Total Original Cost
		New	Used	
			TOTAL	

PART FIVE: DELETIONS DURING THE REPORTING YEAR

Item Number	Item Description	Year Acquired		Total Original Cost
		New	Used	
			TOTAL	

PART SIX: BEGINNING OR MONTHLY INVENTORY

January	February	March	April	May	June	▼ Average ▼
July	August	September	October	November	December	

Form 901 Instructions

Who Must File
All business concerns, corporations, partnerships and professionals are required by Oklahoma statutes to file each year a statement of taxable assets as of January 1, which are located within this county. This rendition must be signed by an owner, partner, officer of the corporation or a bonafide agent.

Penalties
Failure to file by March 15th will subject the taxpayer to a mandatory penalty of ten (10) percent, or a (20) percent penalty if not filed by April 15 (68 OS Sec. 2836(C). If received through the mail by this office, it must be postmarked no later than March 15. Postage metered mail overstamped by the Post Office after March 15, will carry the mandatory penalty.

Taxpayers Filing Form 901 in this County
Attach a complete detailed listing of all TANGIBLE assets used in business, grouped by description, year acquired and original cost, and items that have zero book value, use reporting Asset Listing 904 Schedule 3 or 3-A, which is available from the county assessor. Report ONLY TANGIBLE ASSETS.

North American Industry Classification System (NAICS)
This is your six digit Federal Business Activity Code.

Location of Property
You must file a separate rendition for each location for assessment allocation to the various school districts.

Original Cost Values
Report the original cost, including freight-in and installation costs. Do not deduct investment credit, trade-in allowances or depreciation. If unknown, estimate the original cost. Estimated costs will not be depreciated without supporting documents.

Year Acquired
This is the purchase date. Depreciation cannot be calculated unless the year acquired is reported.

Leasehold Improvements
Report cost and detailed description of improvements to property owned by others. Do not report building expansions or repairs, rough plumbing or electrical service, which are included in real estate values. Report all other items such as partitions, new store fronts, etc.

Furniture and Fixtures
Items include office desks, chairs, credenzas, file cabinets, table booths, shelving display cases, racks, gondolas, retail fixtures, hotel and motel furnishings, apartment appliances, etc.

Electronic Equipment
Items include calculators, copiers, drafting machines, blueprinting machines, fax machines, postage machines, telephone equipment, typewriters, lunch room appliances, etc. Also, include electronic and computer controls used with machinery and equipment.

Computer Equipment
Items include computer hardware, monitors, drives and other such hardware components, custom software is exempt as an intangible.

Machinery and Equipment
Items include auto repair, agricultural, bakeries, barber and beauty shops, cleaning and laundry, fuel storage tanks, gas pumps, medical, restaurants, signs, theaters, etc. All equipment and machinery (forklifts, mobile yard cranes, drilling rigs, tools) are also included. Equipment installed on trucks or trailers after purchase must also be reported. Do not list licensed vehicle such as autos, trucks, semitrailers, boats over 10 h.p., etc.

Forklifts and Construction Equipment
Items include forklifts, back hoes, compactors, dozers, draglines, earth movers, graders, mobile cranes, rollers, trenchers, etc.

Tooling, Dies and Molds
Items include tooling, dies, punches, molds, patterns, jigs, etc.

Trade Tools and Equipment
Include items used by carpenters, cement finishers, craftsmen, electricians, masons, mechanics, repair services, roofers, etc.

★ Leased to Others
List lessee, address, asset type, original cost, and age of asset. Additional sheets may be attached if necessary.

★ Leased from Others
List lessor, address, asset type, age of asset, and beginning year of lease. Additional sheets may be attached if necessary.

Inventories
Add your total monthly inventories. Then divide the sum by the number of months you have inventory in this county for the year to determine your average inventory. Inventories held for others or consigned must be reported separately. Inventory claimed exempt must be accompanied by a Freeport Exemption Form (901-F). Companies primarily engaged in selling of lumber and other building material including cement and concrete except for home centers classified under Industry No. 444110 of the North American Industrial Classification Systems (NAICS) Manual, shall be assessed at the average inventory value on hand each January 1, and December 31, of the same calendar year.

If the Business is Sold, Closed or Name Changed
To avoid possible incorrect or duplicate assessments, taxpayers should provide information as follows:
- Business Sold: date of sale, name and address of new owner.
- Business Closed: date of closing or date all personal property was disposed, report location and value of any remaining property still owned on the assessing date, even if in storage.
- Business Name Change: date of change and new name.

Intangible Business Personal Property
If any intangible property is embedded in the reported assets, the intangible property must be identified and valued to the county assessor with supporting documentation. Supplemental Form 901-IP must be used for any submission.

★ **For Taxpayer:** Use the space provided on page 1 for the taxpayer estimated fair cash value of all property as defined by Oklahoma Law as being the price the property would bring at a fair voluntary sale, as of January 1. See [68 OS Sec. 2802(19)].