



# TANGIBLE PERSONAL PROPERTY EXEMPTION Application and Return

DR-405EZ  
N. 02/08

Rule 12DER08-22  
Florida Administrative Code  
Effective 07/08

Tax return due by **April 1, 2008**

If the assessed value of your tangible personal property was \$25,000 or less for 2007, you may be able to file this DR-405EZ, *Tangible Personal Property Exemption Application and Return* instead of Form DR-405, *Tangible Personal Property Tax Return*.

You have added tangible personal property since January 1, 2007, **or** the value of your tangible personal property was greater than \$25,000 on January 1, 2008, **STOP HERE**. You may not use this EZ form and must complete Form DR-405, *Tangible Personal Property Tax Return*.

You have not added any tangible personal property since January 1, 2007 **and** the value of your tangible personal property was \$25,000 or less on January 1, 2008, complete this form and return it to the Property Appraiser.

Tax Year	Account Number	County
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Name and Address of Property Owner	Physical Location Address of Account
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**Under penalties of perjury, I declare that I have read this application and meet the requirements to file this form.**

Signature	Date
Phone number (include area code)	

You must return this form to the property appraiser by April 1. You will not have to file a tangible personal property tax return in future years, unless the value of your tangible personal property exceeds \$25,000. Your property appraiser may require you to submit a Form DR-405, *Tangible Personal Property Tax Return*, if needed.

If you are entitled to a widow's, widower's, or disability exemption on personal property (not already claimed on real estate) consult your property appraiser.

### Warning

If you fail to file a return, you are subject to a 25 percent penalty on the total tax levied against the property. This penalty will be calculated without the benefit of the exemption for each year you do not file a return. (Sections 196.183(3) and 193.072(1)(a), Florida Statutes)