



**DALLAS CENTRAL APPRAISAL DISTRICT**  
 Business Personal Property Division - Freeport Exemption  
 P.O. Box 560367 \* Dallas, Texas 75356-0367  
 Phone: (214) 631-7406 Fax: (214) 638-6509  
 www.dallascad.org

**APPLICATION FOR EXEMPTION OF GOODS EXPORTED FROM TEXAS**  
**("FREEPORT EXEMPTION") FOR 2012**

This application covers property you owned on January 1 of this year (or September 1 of the preceding year, if you receive a September 1 inventory appraisal). You must file the completed form between January 1 and April 30 of this year. Be sure to attach any additional documents requested.

This exemption applies to items in your inventory that (1) are or will be forwarded out of Texas within 175 days of the date you acquire them or bring them into Texas; (2) are in Texas for assembling, storing, manufacturing, repair, maintenance, processing, or fabricating purposes. The exemption does not apply to oil, natural gas, or liquids or gases that are immediate derivatives of refining oil or natural gas. The amount of goods in transit exemption for this year is normally based on the percentage of your inventory made up by such goods last year.

You must apply for this exemption each year as it will not be automatically renewed.

<b>STEP 1:</b> <b>Owner's name and address</b>	Owner's name		
	Current mailing address (number and street)		
	City, State, Zip Code	Phone (area code and number)	Fax (area code and number)
	Name of person preparing this application		Title
<b>STEP 2:</b> <b>Authorized agent's name</b>	Authorized agent's name (if applicable)		License #
	Mailing address (number and street)		Email Address
	City, State, Zip Code	Phone (area code and number)	Fax (area code and number)
<b>STEP 3:</b> <b>Describe the property</b>	Provide the account number, if available. Otherwise, attach tax bill or copy of tax office correspondence concerning this account.		
	Business location of inventory in Dallas County (street address, city, zip code)		
	Describe the types of items on this inventory. Attach additional sheets, if necessary.		
<b>STEP 4:</b> <b>Answer the following questions about the property</b>	For the purposes of this application, "inventory" means your inventory of finished goods, raw materials, and work in process.		
	1. Will you transport portions of this inventory out of state this year? <input type="checkbox"/> Yes <input type="checkbox"/> No 2. Have you applied for appraisal of your inventory on September 1? <input type="checkbox"/> Yes <input type="checkbox"/> No 3. Did you engage in transporting portions of your inventory out of this state throughout last year? <input type="checkbox"/> Yes <input type="checkbox"/> No  If no, state the months during which you engaged in transporting portions of your inventory out of state last year. _____		

**(over)**

**STEP 4:**  
**(continued)**

4. State the 2011 year-end total cost of goods sold specific to this business location in Dallas County for which the exemption will be applied. Do not include cost of goods sold for locations outside of Dallas County.  
\$ \_\_\_\_\_
5. State the total cost of goods sold that were shipped out of Texas from this business location in Dallas County within 175 days of the date you acquired them or brought them into Texas last year, less the cost of any goods, raw materials, or supplies incorporated into them that were not eligible for the freeport exemption or were in Texas more than 175 days.  
\$ \_\_\_\_\_
6. Percentage of last year's inventory value represented by freeport goods (divide 5 by 4). \_\_\_\_\_ %
7. Check all of the types of records on which you base the amounts given above?
 

<input type="checkbox"/> Audited financial statements	<input type="checkbox"/> Sales records
<input type="checkbox"/> Internal reports	<input type="checkbox"/> Bills of lading
<input type="checkbox"/> Texas franchise tax reports	<input type="checkbox"/> Other (describe) _____
8. Will the percentage of goods you transport out of Texas this year be significantly different than the percentage you transported out last year?  Yes  No  
If yes, why? \_\_\_\_\_  
\_\_\_\_\_
9. What was the cost of your inventory at this business location in Dallas County on January 1 of this year (or September 1 of last year, if applicable)?  
\$ \_\_\_\_\_
10. What is the cost of the inventory you claim will be exempt this year (multiply 9 by 6)? \$ \_\_\_\_\_

**STEP 5:**  
**Sign the application**

Note: The Chief Appraiser may require you to provide records to support the statements in this application. If so, you must supply the records within 30 days of the date of the written request. If you do not comply, you may be subject to a late penalty or forfeit the right to receive the exemption for this year.

I certify that the information in this document and any attachments is true and correct to the best of my knowledge and belief.

Authorized Signature	Title/Agent No., if applicable	Date
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Printed Name	Phone No.	Fax No.	Email Address
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Under the Texas Penal Code, Section 37.10, if you make a false statement on this application, you could receive a jail term of up to 1 year and a fine of up to \$3,000, or community correctional facility confinement of up to 1 year, or a prison term of 2 to 10 years and a fine of up to \$10,000.

**Note: The rendition extension does not apply to the Freeport Exemption application.**