INSTRUCTIONS FOR PREPARING COIN OPERATED VENDING AND AMUSEMENT MACHINES REPORT

Section 441, Revenue and Taxation Code of the State of California, requires that all property in the state at 12:01 a.m. on January 1st shall be reported annually, under oath, to the assessor of the county in which it is situated.

OWNER’S NAME
• Print full name of sole proprietorship; full name of all partners if a partnership; complete corporate name if a corporation.
• Enter the trade name if any, under which the business is operated; if none, leave it blank.
• Enter complete address, including zip code, where tax bill is to be mailed.
• Enter telephone number.

TYPE OF OWNERSHIP
• Indicate corporation, partnership, or sole proprietorship by a check mark in the appropriate square.

LOCATIONS OF MACHINES
• Enter the name and address of each business where machines on route are located as of 12:01 a.m., January 1st. Group locations by city within the county.

QUANTITY
• Enter number of units or machines at each location.

TYPE
• Enter type of machine: drink, food, games, movies, music, etc.

DESCRIPTION
• Enter manufacturer’s trade name, model and capacity in units, columns, containers, or selections.

YEAR
• Enter the year in which you acquired the machine.

ACQUIRED
• Indicate whether you acquired the machine new or used.

TOTAL COST
• Enter the original cost (including freight-in, excise, sales and use taxes and installation costs) before allowance for depreciation for each item of equipment reported. If a trade-in was deducted from the invoice price, enter the invoice price. Add back investment credits taken for federal income tax purposes if these were deducted from the original cost. Include all fully depreciated items at original cost, whether written off or not.

EQUIPMENT NOT ON ROUTE
• Stored and out of use machines should be reported separately, in the same reporting format as the machines out on route.

SHOP EQUIPMENT;
OFFICE FURNITURE;
OFFICE, WAREHOUSE, AND
COMPUTER EQUIPMENT;
LEASEHOLD AND/OR
BUILDING IMPROVEMENTS
• Report the cost of all other business personal property on form BOE-571-L, Business Property Statement.

If you have sold your vending or amusement machines since the last lien date (since 12:01 a.m., January 1 of the prior year), please show the date of sale and the name, address, and phone number of the purchaser. Please fill out applicable areas of form BOE-571-L. Sign, date and return the original BOE-571-L along with your Coin Operated Vending and Amusement Machine Report (B-36) to the Assessor’s Office. If you have questions, call the County Assessor, Major Personal Property Division, Area 6. Telephone (213) 974-8613.

All report forms must be completed in detail by the assessee and filed with the Assessor on or before April 1st, annually. Incomplete reports will not be accepted.