



JEFFREY PRANG  
Assessor

COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR  
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## 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.**