FORSYTH COUNTY **BOARD OF COMMISSIONERS**

MEETING DATE: MAY 21, 2020

AGENDA ITEM NUMBER:

18

SUBJECT: RESOLUTION DENYING A REFUND REQUEST TO THE TAX ASSESSOR/COLLECTOR IN THE AMOUNT OF \$1,509.87

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS: Recommend Approval

SUMMARY OF INFORMATION:

In accordance with the provisions of N.C.G.S. 105-381, the Tax Assessor/Collector has determined that the taxpayer identified on the attached item is not eligible for a refund.

X YES

NO

SIGNATURE: J. Dudly Watt, J. /AMS COUNTY MANAGER

DATE:

May 19, 2020

RESOLUTION DENYING A REFUND REQUEST TO THE TAX ASSESSOR/COLLECTOR IN THE AMOUNT OF \$1,509.87

WHEREAS John Burgiss, Forsyth County Tax Assessor/Collector has certified that the taxes paid on the attached listing of city and county taxes were levied and assessed legally and without clerical error;

WHEREAS Masimo Americas Inc., a taxpayer, has made demand in writing for a refund of taxes, however, the tax amount has been certified by the Forsyth County Tax Assessor/Collector as not being in excess of the amounts legally due in accordance with N.C.G.S. 105-381; and

WHEREAS the Tax Assessor/Collector has therefore determined that, as a result of the foregoing, there were no overpayments of taxes which should be refunded for the following Fiscal Year:

2018 - 2019 \$1,509.87

NOW, THEREFORE, BE IT RESOLVED, by the Forsyth County Board of Commissioners that the request for an individual refund of taxes in the amount of \$1,509.87 by Masimo Americas Inc., is hereby denied upon the recommendation of John Burgiss, Forsyth County Tax Assessor/Collector.

Adopted this 21st day of May 2020.

Account #	Tax Year	Actual Taxed Amount FC/WS	Depreciated Value from Amended Return	FC/WS Tax Rate	Late List Factor	Requested Tax Amount FC/WS	Refund \$ Request
3577072	2018	\$2,443.23	\$64,237.51	1.3209		\$933.36	Result
						\$555.50	\$1,509.87



Date Mailed: 212 2000

FORSYTH COUNTY TAX ADMINISTRATION

REQUEST FOR RELEASE OR REFUND OF OVERPAYMENT OF PROPERTY TAXES

Please check one option: D Request is for Release (of UNPAID taxes) 🔀 Request is for Refund (of PAID taxes)

NAME AS IT APPEARS ON ACCOUNT: MOSIMO AMENCOS INC.

CONTACT INFORMATION: PHONE: 401.334.9416 EMAIL: Knsten Foster @mfpoer.com

G.S. 105-381 states that requests for refunds must be made in writing within five (5) years from the date the tax first became due or within six (6) months of the date of payment of such tax, whichever is the later date. G.S. 105-381 states that requests for releases must be made in writing at any time prior to payment of the tax. Please furnish the requested information and return this form to the address below within ten (10) business days:

		orsyth County Tax Asse . O. Box 757	ssor	
Attn:		inston-Salem, NC 271	02-0757	
Taxes for the year(s)	018 er0003		n paid(or taxed) on p	property identified as:
Total Amount Paid(or				
Please explain reason for release COSTS OF QSSETS OF				I corrected
Has a release or refund been r	nade on this sar	me tax receipt before?	If so, state reason fo	or release/refund:
*Signature of taxpayer: KNC *Mailing address for refund:	ten foste	F. Ader & CO.	Date:	2/12/2020
	PO Box 5	v		
	Atlanta,	GA 30355	Attn: Knste	n Faster

*PLEASE ALLOW 8-10 WEEKS FOR PROCESSING OF RELEASE OR REFUND REQUEST



MARVIN F. POER AND COMPANY AMERICA'S PROPERTY TAX ADVISOR

February 6, 2020

Forsyth County Tax Assessor PO Box 757 Winston-Salem, NC 27102

RE: Masimo Americas, Inc. Account Numbers 0003567510 and 0003577072

Dear Assessor,

Please find enclosed amended returns for the above accounts for tax years 2017 (just the one account, 0003567510) and 2018 (both accounts). It was discovered that Masimo mistakenly identified third party equipment as their own and it was assessed a markup. The costs listed on the amended returns are the corrected costs for those assets. Please review and let me know if you need anything else from me. Also, please advise when a refund would be issued since the values will now be lower and taxes already paid.

Regards,

Kristen Foster Senior Consultant 404-334-9416 kristenfoster@mfpoer.com Enclosure

3520 Piedmont Road NE, SUITE 410 Atlanta, GA 30305 404-982-6817 FAX 404-982-9968 Web SITE: WWW.MFPOER.COM

Atlanta Boston Chicago Dallas Denver Ft. Lauderdale Houston Los Angeles Memphis Nashville New York Orlando Phoenix San Antonio Seattle Washington, D.C.

Forsyth County Tax Assessor's Office Business Personal Property Listing

•

TAX YE			perty Li	sting	*	AMENDE	DX						
FOR			STRACT	r #		TAX		PENAI	LTY	PRIOR Y	EAR	TO	TAL ASSESSED
DEPARTN USE ONLY			5710		JURISDI	CTION/MUNIC	IPALITY	%		VALU	E		VALUE
OWNER	D: 15	16710	18		NAICS: 4	23490	Princ	inal Busi	ness /	\$ Activity: LEOS	ANIA	DIN	N Callio
PHYSICA	L ADD	RESS(W	here Asset	s are lo	cated): One	Medicalce	nter RUA	NIN	Sta	1-Salem	LINA	unu	<u>nequip</u>
OTHER N	IC COU	NTIES W	VHERE PE	ERSON	AL PROPERT	Y IS LOCATED:	vanous	5	-			-	
									BU	SINESS INFO	RMATIC	ON	
	M	Asin	Am	inne	here h	~ ~			BUS	INESS BEGAN(in this cou	inty)DA	VTE:
	OW (IN)	NC.				INESS (fiscal) Y							
Masimo Americas, Inc. Clo Maivin F. Poert Co. PO Box 52427 Atlanta, GA 30355										ORPORATION CORPORATION PARTNERSHIP ER(SPECIFY)	PR	OPRIE	ONE: TORSHIP RP ASSOC.
						OTH	INESS CLASS RETAIL EASING/RENT/ ARMING ER(SPECIFY)	AL SEI MA	IOLES RVICE NUFA	ALE			
		IF OUT	r of bus	The second s	and the second se	THIS SECTION			CON	ntact perso ME: Knsten	DN FOR	AUD	IT:
DATE CEA CHECK ON						NT/FIXTURES/S	UPPLIES TO):		DRESS: POB	OX BA	127	
SOLD				(DU I	LK 5 ADDRE	33 & FRUNE)				Attar	TA, GA	30	355
CLOSED									PHC	NE: 404.3	34.94	110	
OTHER									EMA	ul: Knsten	Foster	amf	poer.com
SCHEDULE	A	REPORT	Γ ALL HIS	TORIC	COSTS IN TH	E APPROPRIATE	CATEGORY	BELOW	- SEE	INSTRUCTION	S		
YEAR			CHINERY	1		CURRENT	YEAR	GROU		OFFICE FURNIT	TURE		
	ORIGIN	AL COSTS	ADD	ITIONS	DELETION	YEAR COST	ACQUIRED	COS		ADDITIONS	DELET	IONS	CURRENT YEAR COST
2017						71,375							
						_							
								L					
							YEAR			OMPUTERS &	SOFTWA	RE	
							ACQUIRED	ORIGE COS		ADDITIONS	DELETIO	ONS	CURRENT YEAR COST
	10.11.11.11.11.11.11.11.11.11.11.11.11.1		-										
						+							
						+							
TOTO						101 220							
TOTAL						11,315							
GROUP(2) CONSTRUCTION IN PROGRESS- SEE INSTRUCTIONS						TO AVOID PENALTY, RETURN SIGNED COMPLETED LISTING OR EXTENSION NO LATER THAN JANUARY 31, 2020 TO:					-		
List Total of Al	List Total of ALL Personal Property Expenditures in CIP Account on January 1, 2020, but					ary 1, 2020, but				DOD -			
NOT included above. Itemize the assets listed in CIP on an attached sheet.						v	Vebsit	P. O. Box 75' on-Salem, NC e: <u>www.forsvth</u> inesslistinghelp	27102	<u>.cc</u>			

YEAR	GROUP(5) I	EASEHOLD IMP	ROVEMENTS (AT	TACH DESCRIPTION	GR	OUP(7	SUPPLIES	SEE INSTRUCT	IONS	1
ACQUIRED	ORIGINAL COSTS	ADDITIONS	DELETIONS	CURRENT YEAR COST	1			ial, Medical, Dental, Bar		COST
					2		d for consumption			
					3	Replace	ment and Spare Part	8		
					4	Restaurn listed els	ant and Hotel Items I sewhere in Schedule	ike linens, cleaning supp	plies and cookware not	+
					5	Rental I	tems not sold in the intering in Schedule A	normal course of busines	ss and not listed	1
					6	and a second second	and the second se	plies not listed above		1
					7	TOTAL				1
						EAR	GROUP(8)	OTHER - DESCI	RIBE	1
					ACQ	UIRED	ORIGINAL COSTS	ADDITIONS	DELETIONS	CURRENT YEAR COST
					I					
YEAR	GROUP(6) EX	PENSED ITEMS								
ACQUIRED	ORIGINAL COSTS	ADDITIONS	DELETIONS	CURRENT YEAR COST						
		**								
	CAPITALIZ	ATION THRESHO	DLD:							

NOTE: Effective January 1, 2014, IRP plated vehicles are required to be listed with the local county as part of the business personal Please attach a separate list in THE SAME FORMAT as below for additional property under schedule B or C.

SCHEDU		EHICULAR EQ	UIPMENT & MO	OBILE OF	FICES - SE	E INSTRUCTI	IONS			
GROUP()	1) UNREGISTER	ED MOTOR VE	HICLES, SPECIA	L BODIES,	MULTIYE	AR TAGGED T	RAILERS	OR IRP TA	GGED VEHICLES - S	FF INSTRUCTIONS
YEAR	MAKE	MODEL	BODY	Y/SIZE	TITLE #	1	VEHICLE	ID. # (VIN)	ORIG. COST	FOR OFFICE USE
										FOR OFFICE USE
					1					
GROUP(2) BOATS & BO	AT MOTORS -	SEE INSTRUCT	TONS				and the second se		
TYPE	YEAR/MA	KE/MODEL	LENGTH /SIZE		#	LOCATION	ENG	INE TYPE		
BOAT				100 0 101	r	LOCATION	LINC	INE I YPE	ORIGINAL COST	FOR OFFICE USE
HOTOR										
										arcourt i
								-		
POID/1) AIRCRAFT -	SEE INSTRUCT	TIONO							
EAR	MAKE	MODEL	the second s							
ALC RAY	MARINE	MODEL	S	ERIAL#		LOCATION		TAIL #	ORIGINAL COST	FOR OFFICE USE
_										
ROUP	MANUEACTE	DED LIONORS	OFFICE	-						
EAR	MAKE	KED HOWES &	OFFICE TRAIL							
LIAN	MARE	WIDTH /LEN	NGTH TITLE	#	V	EHICLE ID # (VI	N)		ORIGINAL COST	FOR OFFICE USE
		1				······				
								· · · · · · · · · · · · · · · · · · ·		
CHEDUL	EC LEA	ASED EQUIPM	ENT: PROPERT	Y IN YOU	R POSSES	SION ON JANI	IARY 1.	UT OWNE	D BY OTHERS-SEE	NETBUCTIONS
AME AND	ADDRESS OF OV	WNER DESC	CRIPTION OF PRO	OPERTY	LEAS	E/ACCOUNT #	MONT	HLY	COST NEW (QUOTE)	START/END LEAS
										VAIL
							+			
and the second se							1			

SCHEDULE G	LIST AL	L ADDITIO	ONS IN COL	LUMN (A) AND	DELET	IONS IN COLUMN (B) REPORTED	IN GROUP	S (1-8) OF SC	HEDULE A
(A) ACQUIRED ITEM DES	CRIPTION	GROUP	COST	YEAR AQUIRE		(B) DISPOSED ITEM DESCRIPTION	GROUP	COST	YEAR AQUIRED
-									
AFFIRMATION	LISTING	FORMMUS	ST BE SICI	VED BY A LEC		UTHORIZED PERSON - SEE INST			
Manual Andrew Statements	IGNED BY	ALEGALL		NED DI A LEG	ALLIA	ase check the capacity in which ye	ructions	; 	
		ALLOALL	Author	VIZED PERSON	v - Pie	ise cneck the capacity in which yo	ou are signi	ng the affirm	ation.
For Individual Taxpa	iyers: 🗌 Ta	axpayer 🗌	Guardian	Authorized A	Agent [Other person having knowledge of	f and charge	d with the car	e of the person
						and property of the taxpayer.			
For Corporations, Pa	artnerships	, Limited L	iability Co	mpanies, Unin	corpora	ted Associations:			
Principal Officer	for the lax	bayer	Full-	time employee	of the ta	xpayer who has been officially emported in the second seco	owered by a	principal offic	er to list
Authorized agent	t If this capa	city is selected				AV-59 on file for this taxpayer:	6	-	
							103	L No	
Under penalties pres	cribed by l	aw, I affirm	that to the	e best of my kr	nowledg	e and belief this listing, including	any accom	panying stat	ements,
amiliar with the extent	and true va	alue of all of	the taxpay	er's property su	bject to	this is signed by an individual other taxation in this county and that his a	than the taxy	bayer, he affir	ms that he is
of which he has any kr	nowledge.)				-	Senior Consultant			ine information
Vainion to	nlas 1	1	le Loo	00		Marvin F. Poer & Com	Danv		
Signature	DIEC	0	16 dl	20		3520 Piedmont Rd. N	Ē		
			i Da	te	Authoriz	ed Agent Adattle 410 Attn: SPS Atlanta, GA 30305			
Selephone Number						404.334.9416			
•			Fax Num		Email Ad	Guilden Guilden			
any individual who will	fully makes	and subscri	ibes an abst	ract listing requ	ured by	his Subchapter II of Chapter 105 of t	he North Ca	rolina Genera	Statutes which
e uses not believe to be	e true and co	orrect as to e	every mater	ial matter shall	be guilty	of a Class 2 misdemeanor. (Punishab	le by impriso	nment up to 6	0 days.)

.



FORSYTH COUNTY TAX ADMINISTRATION

RETURN THE COMPLETED AND SIGNED FORM BY JANUARY 31, 2020 TO:

PO Box 757 Winston-Salem, NC 27102

Website: <u>www.forsyth.cc/Tax/</u> Email: <u>businesslistinghelp@forsyth.cc</u>

> Phone: 336-703-2300 Fax: 336-727-2369

Located at: 201 N. Chestnut St. Winston Salem, NC 27101

INSTRUCTIONS - Listings due by January 31st, 2020.

Commonly Asked Questions Who must file a listing, and what do I list?

Any individual(s) or business(es) owning or possessing personal property used or connected with a business or other income producing purpose on January 1st. Temporary absence of personal property from the place at which it is normally taxable shall not affect this rule. For example, a lawn tractor used for personal use, to mow the lawn at your home is not listed. However, a lawn tractor used as part of a landscaping business in this county must be listed if the lawn tractor is normally in this county, even if it happens to be in another state or county on January 1st, 2020.

NCGS §105-308 reads: "any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor. The failure to list shall be prima facie evidence that the failure was willful." A class 2 misdemeanor is punishable by imprisonment of up to 60 days.

When and where to list?

Listings are due on or before January 31", 2020. Mailing address: Forsyth County Government Center, Personal Property office, P. O. Box 757, Winston Salem, NC 27102 Street address: 201 N. Chestnut St. Winston Salem, NC. 27101.

As required by state law, late listings will receive a penalty. An extension of time to list (Up Until April 15) may be obtained by sending a written request showing "good cause" to the Forsyth County Tax Administration by January 31st, 2020.

How do Llist? - Three important rules: (1) Read these INSTRUCTIONS for each schedule or group. Contact our office if you need additional clarification. Phone # 336-703-2300

(2) If a Schedule or Group does not apply to you, indicate so on the listing form, <u>DO NOT</u> LEAVE A SECTION BLANK, <u>DO NOT</u> WRITE "SAME AS LAST YEAR". A listing form may be rejected for these reasons and could result in late listing penalties.

(3) Listings must be filed based on the tax district where the property is physically located. If you have received multiple listing forms, each form must be completed separately.

INFORMATION SECTION

Complete all sections at the top of the form, whether or not they are specifically addressed in these INSTRUCTIONS. Attach additional sheets if necessary.

(1) Other N.C. Counties where personal property is located: If your business has property normally located in other counties, list those counties here.

located in other counties, list those counties here.
(2) Contact person for audit: In case the Assessor's Office needs additional information, or to verify the information listed, indicate the person to be contacted. Include both phone # & email address.
(3) Physical address: Please note here the location of the property. The actual physical location may be different from the mailing address. PO and Personal Mail Boxes are not acceptable?
(4) Principal Business in this County: What does the listed business do? For example: Fobacco Farmer, Manufacture electrical appliances, Laundromat, Restaurant. The SIC or NAICS sode may help describe this information if you do not know the SIC on NAICS and manufacture? Manufacture electrical appliances, Latinuous, Network and ALCS code, please write "inknown" describe this information, if you do not know the SIC or NAICS code, please write "inknown" (5) Complete other requested business information. Make any address changes.

(6) If out of business: If the business we have sent this form to has closed, complete this section and attach any additional information regarding the sale and isposal of the property.

SCHEDULE A

The year acquired column: These rows indicate by year, when you acquired the property being listed. All equipment should be listed in the original year acquired.

Schedule A is divided into eight (8) groups. Each is described below. Prior year cost (Original Costs) may be pre-printed. This column should contain the cost information from last year's listing. If it does not, please complete this column, referring back to your last year's listing. List Current Year's Cost (Total Cost) 100% cost of all depreciable personal property in your possession on January 1, 2020. Include all fully depreciated assets as well. Round amounts to the nearest dollar. Use the "Additions" and "Deletions" column to explain changes from "Original Cost" to "Total Cost". The "Original Cost" plus "Additions" minus "Deletions" should equal "Total Cost" If there are any additions and/or deletions, please attach an acquisitions and disposals detail. (See schedule G) If the deletion is a transferred or paid out lease, please note this, and to whom the property was transferred.

COST - Note that cost information you provide must include all costs associated with the acquisition as well as the costs associated with bringing that property into operation. These costs may include, but are not limited to, invoice cost, trade-in allowances, freight, installation costs, sales tax, expensed costs, and construction period interest.

The cost figures reported should be historical cost, which is the original cost of an item when The cost tightes reported should be mitorical cost, which is the original cost of an item when first purchased, even if it was first purchased by someone other than the current owner. For example, you, the current owner, may have purchased equipment in 2003 for \$1000, but the individual you purchased the equipment from acquired the equipment in 1998 for \$1000. You, the current owner, should report the property as acquired in 1998 for \$1000.

Multi-Situs Property Owners and Lessors

interstitus resperty owners and Lessors If you own multiple properties in one or more jurisdictions, for example, leased equipment or vending equipment, please submit yoar asset detail in an Excel spreadsheet, with the file name, business name, and year. File should contain all equipment at cost, sorted by tax jurisdiction, and include all information needed for valuation, including but not limited to, description, year acquired, and cost at the retail level of trade, physical location, and lessee.

Leasing companies must list property they lease at the retail trade level, even if their actual cost is at the manufacturer or wholesaler level of trade.

Group (1) Machinery & Equipment

This is the group used for reporting the cost of all machinery and equipment. This includes all warehouse and packaging equipment, as well as manufacturing equipment, production lines, hi-tech or low-tech. List the total cost by year of acquisition, including fully depreciated assets that are still connected with the business. For example, a manufacturer of textiles purchased a knitting machine in October 2006 for \$10,000. The sales tax was \$200, shipping charges were \$200, and installation costs were \$200. The total cost that the manufacturer should report is \$10,600, if no other costs were incurred. The \$10,600 should be added in group (1) to the 2006 "Original Costs" cost column, every year until it is removed.

Group (2) Construction in Progress (CIP)

CIP is business personal property which is under construction on January 1, 2020. The accountant will typically not capitalize the assets under construction until all of the costs associated with the asset are known. In the interim, the accountant will typically maintain the costs in a CIP account. The total of this account represents investment in tangible personal property, and is to be listed with the other capital assets of the business during the listing period. List in detail. If you have no CIP, write "none".

Group (3) Office Furniture & Fixtures

This group is for reporting the costs of all furniture & fixtures and small office machines used in the business operation. This includes, but is not limited to, file cabinets, desks, chairs, adding machines, curtains, blinds, ceiling fans, window air conditioners, telephones, intercom systems, and burglar alarm systems.

Group (4) Computer Equipment

This group is for reporting the costs of non-production computers & peripherals. This includes, but is not limited to, personal computers, midrange, or mainframes, as well as the monitors, printers, scanners, magnetic storage devices, cables, & other peripherals associated with those computers. This category also includes software that is capitalized and purchased from an unrelated business entity. Note: The development cost of software or any modification cost to software, whether done internally by the taxpayer or externally by a third party to meet the customer's specified needs is excluded and should not be reported. This does not include high tech equipment such as proprietary computerized point of sale equipment or high tech medical or computer controlled equipment, or the high-tech computer components that control the equipment. This type of equipment would be included in Group (1) or "other".

Group (5) Leasehold Improvements

This group includes improvements made by or for the business to real property leased or used by the business. The improvements may or may not be intended to remain in place at the end of the lease, but they must still be listed by the business, unless it has been determined that the improvements will be listed as real estate by the county for this tax year. Contact the county tax staff to determine whether the items are included in the real estate listing Please attach an itemized schedule showing individual cost per item on leasehold improvements. FAILURE TO DO SO WILL RESULT IN ALL LEASEHOLD IMPROVEMENTS BEING ASSESSED AS PERSONAL PROPERTY. If you have made no improvements to leased property write "none"

Group (6) Expensed Items

This group is for reporting any assets which would typically be capitalized, but due to the business' capitalization threshold, have been expensed. (If you are able to provide the county tax office with a detailed list of cost and a description of the assets in the Expensed Item category, please do so.) Section 179 expensed items should be included in the appropriate group (1) through (4). Fill in the blank which asks for your business' "Capitalization Threshold." If you have no expensed items write "none".

Group (7) Supplies

This group is for reporting normal business operating supplies. List the cost on hand as of January 1, 2020. The temporary absence of property on January 1, 2020 does not mean it should not be listed if it is normally present. Supplies immediately consumed in the manufacturing process or that become a part of the property being sold, such as packaging materials, or a manufacturers raw that become a pair of the property being solv, such as packaging materials, or a functionacturers new materials, do not have to be listed. Even though inventory is exempt, supplies are not. Even if a business carries supplies in an inventory account, they remain taxable. Supply Types: (1) Office/Janitorial/Barber/Beauty/Medical/Dental (2) Fuels held for consumption (3) Replacement and spare parts (4) Restaurant and hotel items : linens/smallwares/cookware not listed in Schedule A (5) Rental items not sold in the normal course of business and not listed in Schedule A (6) Miscallaneous Supplies listed in Schedule A (6) Miscellaneous Supplies

Group (8) Other

This group will be used to list all Farm Equip. and Other Long Life assets ie. Bank Vault Equipment, Safe Deposit Boxes and any other Business Personal Property assets not listed elsewhere in Schedule A

SCHEDULE B: VEHICULAR EQUIPMENT -Attach additional detail as needed

Motor Vehicles registered with the NCDMV as of January 1 do not have to be listed. If you own Unregistered Vehicles, Multi-year tagged trailers, or special bodies attached they must be listed.

Effective January 1, 2014, IRP plated vehicles are required to be listed with the local county as part of the business personal property listing process, unless listed with NCDOR as Public Service.

SCHEDULE C: PROPERTY IN YOUR POSSESSION, BUT OWNED BY OTHERS

If on January 1st, 2020, you have in your possession any business machines, machinery, furniture, vending equipment, game machines, postage meters, or any other equipment which is loaned, leased, or otherwise held and not owned by you, a complete description and ownership of the property should be reported in this section. This information is for office use only. Assessments will be made to the owner/lessor. If you have already filed the January 15th, 2020 report required by §105-315, so indicate. If you have none, write "none" in this section. If property is held by a lessee under a "capital lease" where there is a conditional sales contract, or if title to the property will transfer at the end of the lease due to a nominal "purchase upon termination" fee, then the lessee is responsible for listing under the appropriate group.

SCHEDULE G: This schedule is to be used to identify, in detail, the acquisition and/or disposal activity reported in Schedule A. Attach an additional list if necessary.

SCHEDULE D, F, H, I and J: Use these forms to list to list Artwork, Displays Or Statues, Farm Equipment, Intangible Personal, Real Estate Improvements, Billboards or Outdoor Advertising Structures and Leased Equipment. These forms can be downloaded from DOR at http://www.dornc.com/downloads/property_listingform.html

AFFIRMATION

If the form is not signed by an authorized person, it may be rejected and could be subject to penalties. This section describes who may sign the listing form. Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service. Any other indication of the date mailed (such as your own postage meter) is not considered and the listing shall be deemed to be filed when received in the office of the tax assessor. Any person who willfully attempts, or who willfully aids or abets any person to attempt, in any manner to evade or defeat the taxes imposed under this Subchapter (of the Revenue Laws), whether by removal or concealment of property or otherwise, shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days).



TAX YEAR 2018 BUSINESS PERSONAL PROPERTY STATEMENT FORSYTH COUNTY NORTH CAROLINA As Of January 1, 2018

NAME AND MAILING ADDRESS: Masimo Americas Inc. C/O Marvin F. Poer & Company P O Box 52427 Atlanta, GA 30355

BUSINESS NAME AND LOCATION: WAKE FOREST BAPTIST ONE MEDICAL CTR BLVD WINSTOM-SALEM, NC 27157

Tax Identif ation	Number		00035770	
			Date Business Open	
Type of Business	LEASED MEDIC	ALEQUIP	Acctg Closing Date S.I.C.	423450 Fed ID # 20-1901752
Ownership Type	Jonportation		5.1.0.	
Date Business So	old New	owner to pay asmt?		
Buyer Name				
Address				
Citv				
	SUM	MARY S	HEET	
SCHEDULE TO			T T Dam Bass 1	
Sched MEDEQ	Original Cost 71,375.00	Depreciated Value 64,237.	51	Assessor's Lise
		011207.		
		· · · · · · · · · · · · · · · · · · ·		
TOTAL	71.375.00	64,237.5	1	
		01,207.0		
Amen	ded Retu	Jrn		
declare that this return	including any accompanying s	schedules and statements, has	been examined by me, at	nd to the best of my knowledge and belief, is a true and on all information of which the preparer has knowledge.
	0	server other eran the taxpayer,	uno decidi duori is Dased (an an mormation of which the preparer has knowledge.
Krusten,	Foot	ł	RISTEN M. FO	OSTER
ignature of taxpayer of	legel agent		igned by	
ebruan 6 20	120	1	404) 000 0047	
ebruary 6, 20	120		404) 982-6817 Elephone Number	

AMEND-28087-32-00067-



TAX YEAR 2018 FORSYTH COUNTY NORTH CAROLINA As Of January 1, 2018

NAME AND MAILING ADDRESS: Masimo Americas Inc. C/O Marvin F. Poer & Company P O Box 52427 Atlanta, GA 30355 BUSINESS NAME AND LOCATION: WAKE FOREST BAPTIST ONE MEDICAL CTR BLVD WINSTOM-SALEM, NC 27157

Summary by Acquisition Year for: MEDICAL ELECTRONIC MACHINERY & EQUIPMENT

Calendar Year of Acquisition	Original Origin	N/ Cood (Teord Include 1)	Depresinted Value	
Acquisition	Original Cost 71,375.00	% Good (Trend Included) 90.00	Depreciated Value 64,237.51	Assessor's Use
2017	71,375.00	90.00	64,237.51	
	and a second			
			and the second	
	and the second se			· · · · · · · · · · · · · · · · · · ·
	and a stranger of the second			
	and the second			
	and the second			
	74 075 00		CA 007 51	
TOTAL	71,375.00		64,237.51	

Amended Return



TAX YEAR 2018 FORSYTH COUNTY NORTH CAROLINA As Of January 1, 2018

NAME AND MAILING ADDRESS: Masimo Americas Inc. C/O Marvin F. Poer & Company P O Box 52427 Atlanta, GA 30355 BUSINESS NAME AND LOCATION: WAKE FOREST BAPTIST ONE MEDICAL CTR BLVD WINSTOM-SALEM, NC 27157

Asset Detail by Acquisition Date for: MEDICAL ELECTRONIC MACHINERY & EQUIPMENT

Acquired	Asset Description	Original Cost	Depr Value
07/2017	NIBP air hoses -for X2's	540.00	486.00
03/2017	MMS/X2/MP5/MP5SC Spo2 Reconfiguration	16,292.05	14,662.85
03/2017	MMS/X2/MP5/MP5SC Spo2 Reconfiguration	54,542.95	49,088.66

Page: 1