STATE OF MARYLAND 
DEPARTMENT OF ASSESSMENTS AND TAXATION 
PERSONAL PROPERTY DIVISION 
301 West Preston Street, Room 801 
Baltimore Maryland 21201-2395 
www.dat.state.md.us 
(410) 767-1170 · (888) 246-5941 within Maryland 

Personal Property Return 
As of January 1, 2003 
Due April 15, 2003 

Type of Corporation | ID # | Prefix | Filing Fee 
-------------------|------|--------|------------ 
☐ Domestic Stock | (D) | - | $100 
☐ Foreign Stock | (F) | - | $100 
☐ Domestic Non-Stock | (D) | - | 0 
☐ Foreign Non-Stock | (F) | - | 0 
☐ Foreign Interstate | (F) | - | 0 

Type of Other Business Entity | ID # | Prefix | Filing Fee 
-------------------------------|------|--------|------------ 
☐ Domestic Limited Liability Company | (W) | - | 0 
☐ Foreign Limited Liability Company | (Z) | - | 0 
☐ Domestic Limited Partnership | (M) | - | 0 
☐ Foreign Limited Partnership | (P) | - | 0 
☐ Domestic Limited Liability Partnership | (A) | - | 0 
☐ Foreign Limited Liability Partnership | (E) | - | 0 
☐ Business Trust | (B) | - | 0 
☐ Real Estate Investment Trust | (D) | - | $25 

Make Address 
Corrections Here 
Name of Business 
Mailing Address 
☐ Check here if this is a 
change of address 

International Costumers' Guild, Inc. 
6 Sharon Trembley, Treasurer 
598 Prospect St. 
South Amboy NJ 08879 

DEPARTMENT ID NUMBER 
ID# PREFIX | 02910271 
FEDERAL EMPLOYER IDENTIFICATION NUMBER 
521656188 
DATE OF INCORPORATION OR FORMATION | November 28, 1980 
STATE OF INCORPORATION OR FORMATION | Maryland 
FEDERAL PRINCIPAL BUSINESS CODE 

TRADING AS NAME 
☐ Check here if you use a preparer and do not want personal property forms mailed to you next year. 

SECTION I 

A. Is any business conducted in Maryland? [No] Date began: ___ 

B. Nature of business conducted in Maryland: 

C. Does the business own, lease or use personal property located in Maryland? [No] If No, skip SECTION II. 

ONLY CORPORATIONS COMPLETE ITEMS D AND E BELOW 

D. Does the charter of the corporation authorize the issuance of capital stock? [No] If yes, include $100 Filing Fee. 

E. Names and addresses of officers and names of directors (type or print): 

OFFICERS 

President: Darla Kruger 
Vice-President: Carl Mann 
Secretary: Jess Miller 
Treasurer: Sharon Trembley 

Addresses 
803 E Villa St. • 85 W McClintock Ave. • 1348 Mildred Ave. • 2398 Prospect St. 
Valleymont MD 21111 • Larkspur CA 94939 • Calumet PA 18404 • South Amboy NJ 08879 

DIRECTORS 

Names 
Frances Bracco 
Michael Blunko 
Dana Burke 
Robert Lano 

Names 
Dina Clark Hart 
Blaise Stephen 
Ellen Cady 
Bruce Man
SECTION II

A. IMPORTANT: Show exact location of all personal property owned and used in the State of Maryland, including county, town, and street address (P.O. Boxes are not acceptable). This assures proper distribution of assessments. If property is located in two or more jurisdictions, provide breakdown by locations by completing additional copies of Section II for each location.

☐ Check here if this location has changed from the 2002 return

Is the property located inside the limits of an incorporated town? (Yes or No)

Note: If all of the personal property of this business is located entirely in the following four exempt counties: Frederick, Kent, Queen Anne’s, or Talbot, you may be eligible to skip the remainder of Section II. Refer to Specific Instructions, Section II, A for more information.

1. Furniture, fixtures, tools, machinery and equipment not used for manufacturing or research and development. State the original cost of the property by year of acquisition and category of property as described in the Depreciation Rate Chart on page 4. Include all fully depreciated property and property expensed under IRS rules.

Columns B through G require an explanation of the type of property being reported. Use the lines provided below. If additional space is needed, provide a supplemental schedule. Failure to explain the type of property will result in the property being treated as Category A property (see instructions for example). Refer to the 2003 Depreciation Rate Chart on page 4 for computer equipment rates for categories B and D.

<table>
<thead>
<tr>
<th>Year</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>TOTAL COST</th>
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</table>

TOTAL COST COLUMNS A-G

Describe B through G property here:

2. Commercial Inventory. Furnish an average of 12 monthly inventory values taken in Maryland during 2002 at cost or market value of merchandise and stock in trade. Include products manufactured by the business and held for retail sale and inventory held on consignment. (Do not include raw materials or supplies used in manufacturing.) Note: LIFO prohibited in computing inventory value.

Average Commercial Inventory $  
Furnish from the latest Maryland Income Tax return:
Opening Inventory - date amount $  
Closing Inventory - date amount $

Note: Businesses that need a Trader's License must report commercial inventory here.

3. Supplies. Furnish the average cost of consumable items not held for sale (e.g., contractor's supplies, office supplies, etc.).

Average Cost $  

4. Manufacturing/Research and Development (R&D) Inventory. Furnish an average of 12 monthly inventory values taken in Maryland during 2002 at cost or market value of raw materials, supplies, goods in process and finished products used in and resulting from manufacturing/R&D by the business. (Do not include manufactured products held for retail sale.)

Average Manufacturing/R&D Inventory $  
Furnish from the latest Maryland Income Tax return:
Opening Inventory - date amount $  
Closing Inventory - date amount $
Tools, machinery and equipment used for manufacturing or research and development: State the original cost of the property by year of acquisition. Include all fully depreciated property and property expensed under IRS rules. If this business is engaged in manufacturing / R&D, and is claiming such an exemption for the first time, a manufacturing / R&D exemption application must be submitted on or before September 1, 2003 before an exemption can be granted. Contact the Department or visit [www.dat.state.md.us](http://www.dat.state.md.us) for an application.

If the property is located in a taxable jurisdiction, a detailed schedule by depreciation category should be included to take advantage of higher depreciation allowances.

<table>
<thead>
<tr>
<th>ORIGINAL COST BY YEAR OF ACQUISITION</th>
<th>TOTAL COST</th>
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<tbody>
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<td>1995 and prior</td>
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Vehicles with Interchangeable Registration (dealer, recycler, finance company, special mobile equipment, and transporter plates) and unregistered vehicles should be reported here. See specific instructions.

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Non-farming livestock $____________________ $____________________
(Book Value) (Market Value)

Other personal property: Total Cost $____________________

Property owned by others and used or held by the business as lessee or otherwise: Total Cost $____________________

Property owned by the business but used or held by others as lessee or otherwise: Total Cost $____________________

SECTION III
This Section must be completed.

A. Total Gross Sales, or amount of business transacted during 2002 in Maryland: $____________________

If the business has sales in Maryland and does not report any personal property, explain how the business is conducted without personal property. If the business is using the personal property of another business, provide the name and address of that business.

B. If the business operates on a fiscal year, state beginning and ending dates: ____________________________

C. If this is the business’ first Maryland personal property return, state whether or not it succeeds an established business and give name:

D. Does the business own any fully depreciated and/or expensed personal property located in Maryland?  □ yes □ no

If yes, is that property reported on this return?  □ yes □ no

E. Does the submitted balance sheet or depreciation schedule reflect personal property located outside of Maryland? □ yes □ no

If yes, reconcile it with this return.

F. Has the business disposed of assets or transferred assets in or out of Maryland during 2002?  □ yes □ no If yes, complete Form 4C (Disposal and Transfer Reconciliation).

*PLEASE READ "IMPORTANT REMINDERS" ON PAGE 4 BEFORE SIGNING*

I declare under the penalties of perjury, pursuant to Tax-Property Article 1-201 of the Annotated Code of Maryland, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

NAME OF FIRM, OTHER THAN TAXPAYER, PREPARING THIS RETURN

X SIGNATURE OF PREPARER DATE

PREPARER'S PHONE NUMBER

SHARON TREMBLEY, Treasurer

SIGNATURE OF CORPORATE OFFICER OR PRINCIPAL OF OTHER ENTITY TITLE

DATE

S N D RY M E A I 2 0 0 3

SIGNATURE OF CORPORATE OFFICER OR PRINCIPAL DATE

BUSINESS PHONE NUMBER
IMPORTANT REMINDERS

- **Manufacturing/R&D application** deadline is September 1, 2003. A manufacturing exemption cannot be granted unless a timely application is filed. Once filed, no additional applications are required in subsequent years.

- Entities requesting a revised assessment due to other **missed exemptions** (vehicles, software, charitable organizations, etc.) must file that request within three years of the April 15th date the return was originally due.

- Do not prepay late filing penalties.

- Business entities that require a Trader's License must report commercial inventory on line item 2.

- This return must be accompanied by Form 4A (Balance Sheet) or latest available balance sheet, and Form 4B (Depreciation Schedule), unless the business does not own any personal property in Maryland. All information on pages 2 and 3 of this report and supporting schedules are held confidential by the Department and are not available for public inspection. Page 1 is public record (Tax-Property Article 2-212).

- If you discontinued business prior to January 1, 2003, notify the Department immediately, stating to whom and the date all personal property was sold. If the business is sold on or after January 1, 2003 and before July 1, 2003, submit statement of sale, including value of personal property, date of sale, name and address of the buyer on or before October 1, 2003.

- File the pre-addressed return to ensure proper posting to your account.

- This return must be signed by an officer or principal of the business.

- Make check for filing fee payable to Department of Assessments and Taxation. Place the Department ID number on the check.

- Place the Department ID number on page 1 if the pre-addressed return is not used.

LATE FILING PENALTY

DO NOT PAY PENALTIES AT TIME OF FILING RETURN

- A business which files an annual return postmarked after the due date of April 15, 2003 will receive an initial penalty of 1/10 of one percent of the county assessment, plus interest at the rate of two percent of the initial penalty amount for each 30 days or part thereof that the return is late.

- Businesses which fail to file this report will receive estimated assessments which will be twice the estimated value of the personal property owned. In addition, failure to file this report will result in forfeiture of the charter or qualification of the corporation or other business entity.

DEPRECIATION RATE CHART FOR 2003 RETURNS

**STANDARD DEPRECIATION RATE**

Category A: 10% per annum*

All property not specifically listed below.

**SPECIAL DEPRECIATION RATES** (The rates below apply only to the items specifically listed. Use Category A for other assets.)

Category B: 20% per annum*

Mainframe computers originally costing $500,000 or more.

Category C: 20% per annum*

Autos (unlicensed), bowling alley equipment, brain scanners, carwash equipment, contractor's heavy equipment (tractors, bulldozers), fax machines, hotel, motel, hospital and nursing home furniture and fixtures (room and lobby), MRI equipment, mobile telephones, model home furnishings, music boxes, outdoor Christmas decorations, outdoor theatre equipment, photocopy equipment, radio and T.V. transmitting equipment, rental pagers, rental soda fountain equipment, self-service laundry equipment, stevedore equipment, theatre seats, trucks (unlicensed), vending machines, x-ray equipment.

Category D: 30% per annum**

Data processing equipment, canned software.

Category E: 33½% per annum*

Blinds, carpets, drapes, shades. The following applies to equipment rental companies only: rental stereo and radio equipment, rental televisions, rental video cassette recorders and rental video tapes.

Category F: 50% per annum*

Pinball machines, rental tuxedos, rental uniforms, video games.

Category G: 5% per annum*

Boats, ships, vessels, (over 100 feet).

**Long-lived assets**

Property determined by the Department to have an expected life in excess of 10 years at the time of acquisition shall be depreciated at an annual rate as determined by the Department.

* Subject to a minimum assessment of 25% of the original cost.

** Subject to a minimum assessment of 10% of the original cost.

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<tr>
<th>DATE OF ASSESSMENT NOTIFICATION</th>
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