

*(Use only for aircraft managed within a Fractional Ownership Program)*

**20 \_\_\_\_\_**  
**SUPPLEMENTARY SCHEDULE TO THE**  
**BUSINESS PROPERTY STATEMENT**

SHEET \_\_\_\_\_ OF \_\_\_\_\_ SHEETS



**PAUL DICTOS, CPA**  
**FRESNO COUNTY ASSESSOR-RECORDER**  
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(559) 600-3534  
<https://www.fresnocountyca.gov/Departments/Asses>

[illegible]

***The report subject to audit. Return this form with the Business Property Statement.***



INSTRUCTIONS FOR COMPLETING FORM BOE-570-FO-1

*Using a separate sheet for each aircraft type as described in California Code of Regulations, Title 18, section 202, list name of management company and the lien date. Fill in the columns in the following manner:*

- Column A.** Identify ownership type for each aircraft managed by a Fractional Ownership Program. Enter by using the following codes: “O” for fractionally owned or “M” for all other aircraft managed in a Fractional Ownership Program.
- Column B.** Enter the Aircraft’s Federal Aviation Administration (FAA) number.
- Column C.** Enter the manufacturer’s aircraft serial number.
- Column D.** Enter the make (manufacturer’s name), model, and series number of each aircraft.
- Column E.** Enter the manufacture year of the aircraft.
- Column F.** Enter the date the aircraft is delivered to the manager of the Fractional Ownership Program or delegatee.
- Column G.** Enter the original acquisition cost for that individual aircraft reported in accordance with generally accepted accounting principles, so long as that produces net acquisition cost. Also include any transportation costs, capitalized interest, and any capital additions or modifications not included in the original acquisition cost that are incurred as part of this transaction.
- Column H.** Segregate the cost of the improvements to aircraft, including transportation costs, capital additions, and modifications not included in Column G.
- Column I.** Segregate the cost not included in Column G.
- Column J.** *(Assessor’s Use Only)*
- Column K.** *(Assessor’s Use Only)*

