



**FREDERICK COUNTY, VIRGINIA**  
Commissioner of the Revenue  
P.O. Box 552, Winchester VA 22604-0552  
Phone: 540-722-8393  
[www.fcva.us/cor](http://www.fcva.us/cor) • [www.fcva.us/biztax](http://www.fcva.us/biztax)



## **INSTRUCTIONS for ONLINE FILING of RETURN OF TANGIBLE PERSONAL PROPERTY - BUSINESS EQUIPMENT (BE) ONLY (FAQs)**

Section 58.1-3518 of the Code of Virginia requires that ALL tangible personal property *owned, leased, rented, or borrowed*, as of January 1 of any year, which was used or available for use in a business/profession and which was located in Frederick County must be filed annually on a personal property return.

### **WHO CAN FILE?**

- The owner must sign/file this tax return even if prepared by a paid preparer. If the business is an entity such as a trust, partnership, limited liability company, or corporation, it must be signed/filed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. In lieu of an actual signature on the online program, the owner will be required to type in his/her name and other information as the filer at the end of the online application. The owner will also be required to provide contact information regarding the paid preparer, if applicable.

### **WHAT DO I LIST?**

- Every year, a list of all cumulative (original and successively added) furnishings, equipment & tools etc. must be reported including those items reported on the prior year's filing, not just property that is new or was acquired since the last reporting year. You should prepare the list(s) before proceeding to file online.
- **IF YOU DO NOT EITHER ENTER INTO THE ONLINE PROGRAM, EMAIL, FAX, OR MAIL YOUR LIST OF ITEMS, BUT ONLY INCLUDE A DOLLAR AMOUNT OF THE TOTAL COST, THIS WILL CONSTITUTE A NON-FILING AND MAY RESULT IN A LATE FILING PENALTY.**
- If the list of items you are reporting for this year does NOT include items previously reported on last year's filing because they have been disposed of and not replaced, you must provide a list of the disposed of or no longer owned items, their value/cost, and the disposal dates.
- Once the return is filed online, the filed information (contact, address, property list if items typed in directly on screen etc.) will automatically appear online the following year to make changes, additions, or leave as is and resubmit.
- Personal property must be reported at the actual cost before any allowance for trade-in. Include personal property even if expensed or fully depreciated on company books. If the property was free or at no cost to you, you must provide a replacement cost or value.
- Examples of business tangible personal property are: desktop and laptop computers, keyboards, monitors, printers, scanners, copiers, fax machines, credit/debit card payment devices, hand-held tools, power tools, desks, chairs, telephones, filing cabinets, bookshelves, pallet jacks, forklifts, skidders, scaffolding, wheel barrows, ladders, hair dryers, signage, cribs, etc.
- Do not include here any DMV-licensed & titled vehicles, trailers, computer software, or machinery & tools used in manufacturing (see other forms). Also, do not include disposable items such as paper towels, pens, paint, stain, nails, ink/toner cartridges, throw-away rollers & brushes, cleaning products etc.
- Do not write the words "same as last year" as this constitutes a non-filing and may result in a late filing penalty on your tax billing.

## DO I INCLUDE THE DEPRECIATION?

- No. After the filing is received, the County will reduce the original cost by 70% in order to assess it at a depreciated rate of the remaining 30%, which is then multiplied by the current personal property tax rate (PP tax rate is subject to change each year, see website for current tax rate).

## WHAT ARE MY OPTIONS FOR PROVIDING A LIST?

- *OPTIONS:*
  - Entering the items, cost/value, and a total in the online program
  - Sending the list by the required filing date via email, fax, or mail to the Commissioner's office
- Failure to provide a list constitutes a non-filing and may result in a penalty.

## WHAT IF I HAVE NO PERSONAL PROPERTY?

- Taxpayers who do not own, lease, rent, or borrow business tangible personal property must still file a return and provide an explanation for operating a business without personal property.
- If online, you mark the button that you have zero or no personal property to list, you will then be required to provide an explanation describing how you are able to operate a business without tangible personal property. If an explanation is not provided, this will constitute a non-filing and may result in a late filing penalty on your tax bill.

## WHAT IS THE DEADLINE?

- This tax return filing is DUE annually by MARCH 1st (or first business day thereafter). A 10% or \$2.00 minimum penalty will be imposed if filed after the due date.
- Willful failure to file this return is a criminal offense in violation of Section 58.1-3518 of the Code of Virginia. Taxpayers who are required to file a return but who fail to do so will be subject to a statutory assessment.
- Incomplete forms (*e.g.*, detailed items not listed or emailed, all sections not completed, not signed) if not corrected prior to the deadline will be considered late and a late filing penalty will be imposed.

## HOW DO I ACCESS MY ACCOUNT RECORD IN THE ONLINE PROGRAM?

- Enter your BUSINESS NAME exactly as it appears on your Business License — it could be your full name or the name your business is trading as. Only use commas, spaces, periods, and other punctuation exactly as they appear in your business name. Use the word "and" or the symbol "&" to exactly match your business name. (\*It may be sufficient to enter just the first word of your business name or your last name in this block in order to access your record.\*)

Examples — specifically enter:

Photos R Us Inc.  
M & N Photos  
Mason Photography  
Nonna A. Mason

## #1 SEARCH OPTION:

- Last 4 digits of your personal social security number or last 4 digits of your federal EIN (Employer Identification Number that you may have obtained from the IRS to use in lieu of a personal social security number to identify your business entity for the purpose of tax administration) AND
- Your Business Equipment (BE) Account Number (NOT your Business license number)

OR

## #2 SEARCH OPTION:

- Your full personal social security number or full federal EIN (Employer Identification Number that you may have obtained from the IRS to use in lieu of a personal social security number to identify your business entity for the purpose of tax administration)

## WHAT IF THE ACCOUNT RECORD IS INCORRECT BECAUSE WE MOVED?

- If your business location has changed, please (1) immediately contact the Commissioner of Revenue Business Division staff at 540.722.8335, via email at [mprice@fcva.us](mailto:mprice@fcva.us), or via the online program for "Moving a Business to a New Location" and (2) file a Zoning Review form with Frederick County Department of Planning & Development to obtain approval of the new location at [www.fcva.us/planning](http://www.fcva.us/planning).
- If your mailing address ONLY has changed, you will be able to enter that directly online.

## WHAT IF I HAVE A MOBILE BUSINESS?

- All mobile businesses (lawncare, food vendor, contractor, etc.) that use a DMV-tagged "item" (e.g., vehicle, trailer etc.) must provide COR with certain information. Please complete the online program for "Mobile Business" or use the printable form, both of which can be accessed via our website at [www.fcva.us/biztax](http://www.fcva.us/biztax).

## HOW DO I FINISH THE ONLINE PROGRAM?

- Once you submit your return, you will need to print a receipt or copy for your files since it will not be mailed to you. You can print a receipt/copy by clicking the PRINT COPY button at the end of the program then choosing to "Open" (and printing) or "Save" the PDF form.
- Your Return of Tangible Personal Property is immediately transmitted to COR and is subject to review.

## HOW DO I PAY FOR MY BUSINESS EQUIPMENT?

- Business Equipment tax is billed in halves. Bills are sent out in May and November (with other personal property items — vehicles), and payments are due: half by June 5 and half by December 5. This is a non-prorated tax.

## IS THERE ANYTHING ELSE I NEED TO DO?

- You must notify, in writing, the Commissioner of Revenue if your business closes or changes in any way (e.g., contact information, entity type, trade name, Federal Employer Identification Number, etc.).

## HOW DO I CONTACT STAFF?

- For additional information, see our website at [www.fcva.us/biztax](http://www.fcva.us/biztax) or contact:
  - o Maria Price - 540.722.8393 or
  - o Kathy Corbit - 540.722.8336