



Philip J. Kellam
Commissioner

Commissioner of the Revenue

City Hall
2401 Courthouse Drive
Virginia Beach, VA 23456-9002
757.385.4515
business@vbgov.com



www.vbgov.com/cor

2022 Tangible Personal Property/Machinery & Tools Return (CR-13) and Instructions

T/A

Reading and completing this form carefully will prevent a delay in processing your return.

Did you own or operate a business on January 1, 2022 ? Yes No If no, list date closed _____

The reverse side of this return contains a schedule to list ALL tangible personal property of your business in accordance with the Code of Virginia Titles 58.1-3500 through 3664. You may create and attach a separate document containing all information requested in the schedule. Please follow the same format as the back of this form.

Tangible personal property is defined as all property employed or used in a trade or business and includes the following:

- All office equipment, furniture, fixtures, furnishings, operating equipment, computers, peripherals, hand tools, power tools, books, machinery, and other such tangible property owned, leased, or made available.
- All tangible property received as gift. (Confirm the fair market value upon receiving the property).
- All non-licensed vehicles and trailers including yard vehicles, tractors, storage trailers, office trailers, etc.
- All items fully depreciated yet still in use.

Every taxpayer owning such property on January 1, 2022, must report business personal property and file this return with the Commissioner of the Revenue by March 1, 2022. No payment is due at the time of filing; you will be billed accordingly.

If reporting **“same as last year”, “none”** or **“n/a”**, provide a detailed explanation of why you are not providing a detailed listing as outlined above, otherwise, returns may be rejected. Save previous CR-13 returns as a reference for future filings.

DO NOT include computer software, carpet or leasehold improvements.

If you listed property on a prior CR-13 that is omitted from this return, attach a list of items disposed of, the date of disposal, and an explanation of the omission.

“Idle” machinery & tools used by manufacturers must be declared in writing to the Commissioner’s office no later than April 1 of the preceding tax year to qualify items for omission on this particular CR-13.

If the Commissioner of the Revenue currently classifies your business as a **manufacturer, miner, radio broadcaster, or television broadcaster**, report only the machinery & tools used in those processes.

BUSINESS HISTORY

ITEM NUMBER & TAX TYPE

BUSINESS TYPE

PRIOR ANNUAL ASSESSMENTS

