



2018 Tangible Personal Property/Machinery & Tools
Return Instructions and Schedule



Philip J. Kellam, Commissioner of the Revenue
City Hall, 2401 Courthouse Drive, Virginia Beach, VA 23456-9002
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NOTICE: Every taxpayer owning such property on **January 1, 2018** must report the same on this return and file by **March 1, 2018**. No taxes are due at that time.*

REQUIRED INFORMATION

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To assist you in reporting the necessary information please read and respond to the following instructions carefully.

Did you own or operate a business on January 1, 2018? Yes No-If no, list date closed _____

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

If you listed property on a prior CR-13 (tangible personal property return) that will be omitted from this year's filing, please attach a list of disposals with an explanation of the omission and the date the property was disposed.

If the Commissioner of the Revenue currently classifies your business as a Manufacturer, Miner, Radio Broadcaster, or Television Broadcaster, report only the machinery and tools used in those processes.

If declaring Machinery and Tools as "Idle" please identify in writing to the Commissioner of the Revenue by April 1st of the current tax year a list of machinery and tools placed as "idle" for the preceding tax year.

If reporting "**none**" please provide a detailed explanation for why you feel your business has no property as defined below.

Returns filed with "**same as last year**" can not be accepted.

Please do not include computer software, carpet or leasehold improvements.

Tangible personal property defined is: *All property employed (used) in a trade of business.* Please Include 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 given as a gift or personally owned and used in business (to the best of your ability, confirm the fair market value upon receipt of the property)

All non-licensed vehicles and trailers (Include yard vehicles, tractors, storage trailers, office trailers, etc.)

All items fully depreciated, but still in use

BUSINESS HISTORY

ACCOUNT NUMBER, INDUSTRIAL CLASS, & BUSINESS TYPE(S):

PRIOR ANNUAL ASSESSMENTS:

* This information is required under Chapter 35, Section 4 of the Code of Virginia Beach and Title 58.1-3900 et. seq. of the Code of Virginia

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