



2019 Tangible Personal Property/Machinery & Tools
Return Instructions and Schedule



Philip J. Kellam Commissioner of the Revenue
2401 Courthouse Drive. VA 23456-0000
Tel: 757.385.4515 / Fax: 757.385.4183 / Email: Business@VBgov.com

NOTICE: Every taxpayer owning such property on January 1, 2019 must report the same on this return and file by March 1, 2019. No taxes are due at that time.

REQUIRED INFORMATION	

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, 2019? 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**" will not be accepted and will be returned to you as, "unable to process".**

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 (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

ITEM NUMBER & BUSINESS TYPE(S):

Tangible Business Property

PRIOR ANNUAL ASSESSMENTS:

