2016 BUSINESS VEHICLE REPORTING FORM FOR TANGIBLE PERSONAL PROPERTY

Shirley Y. Hammock
Commissioner of the Revenue
Pittsylvania County
PO Box 272
Chatham, VA 24531

DUE DATE FEBRUARY 15TH

TELEPHONE NUMBERS
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(434) 656-6211
FAX (434) 432-7957
***00-County *11-Town Chatham**
***12-Town Gretna *13-Town Hurt**

Account Number: _____

(SSN or Fed ID)

LEGAL BUSINESS NAME: (If different from above) _____

LOCATION ADDRESS: (If different from mailing address)_____

YR	TRADE NAME (Ford, Chev, etc)	MAKE/MODEL (Escort, S-10, etc)	VEHICLE ID NUMBER	DATE ACQ	COST	PHYSICAL LOCATION	DATE SOLD IF APPLICABLE	Business Use Y / N
«Yr»	«Make»	«Model»	«VIN»					

<u>DECLARATION</u>:
I declare that the statements and figures submitted above are true, full, and correct to the best of my knowledge and belief.

Signature_____

Printed Name_____

Title _____Date_____

Telephone number _____

1. MOTOR VEHICLES & TRAILERS (List all registered to business in Pittsylvania County as of January 1, 2016. Attach schedule if additional space is needed.) Vehicles used for business DO NOT qualify for the Personal Property Tax Relief (see below).
PLEASE NOTE: Lessors reporting should attach a schedule listing the lessee's name, a physical location of the vehicle, and indicate if the vehicle qualifies for the Virginia Personal Property Tax Relief (qualifications are listed below).

2. If CONTRACT CARRIER and requesting apportionment mileage adjustment; please attach copies of quarterly IFTA filing for 2015 and copies of other state's personal property filing for 2016. NOTE: There will be NO adjustment unless the proper documents are submitted with your 2016 Business Vehicle Reporting Form.

What is the Personal Property Tax Relief Act?

The Personal Property Tax Relief Act of 1998 provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of less than 7,501 pounds. To qualify, a vehicle must

- Be owned by an individual or leased to an individual under a contract requiring the individual to pay the personal property tax;

AND

- Be used less than 50% for business purposes.

Motor homes, trailers, and farm use vehicles do not qualify for tax relief.

Does your vehicle qualify for Car Tax Relief?

If you can answer YES to any of the following questions, your motor vehicle is considered by State Law to have a business use and does **NOT** qualify for Car Tax Relief.

- ✓ Is 50% or more of the mileage for the year used as a business expense for Federal Income Tax purposes **OR** reimbursed by an employer?
- ✓ Is 50% or more of the depreciation associated with the vehicle deducted as a business expense for Federal Income Tax purposes?
- ✓ Is the cost of the vehicle expensed pursuant to Section 179 of the Internal Revenue Service Code?
- ✓ Is the vehicle leased by an individual and the leasing company pays the tax without reimbursement from the individual?