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**ADMINISTRATIVE APPEAL FOR CORRECTION OF BUSINESS PROFESSIONAL AND  
OCCUPATIONAL LICENSE (BPOL) ASSESSMENT**

Date of Appeal: \_\_\_\_\_

BPOL Tax Year(s) Disputed: \_\_\_\_\_ Control #: \_\_\_\_\_

Name of Taxpayer: \_\_\_\_\_

Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Contact Phone: \_\_\_\_\_

Contact Email: \_\_\_\_\_

I have read the following pages and understand my rights and responsibilities in submitting this appeal.

Taxpayer Signature: \_\_\_\_\_

\_\_\_\_\_

**COR OFFICE USE ONLY:** Date Received: \_\_\_\_\_ Appeal #: \_\_\_\_\_

Notes: \_\_\_\_\_

\_\_\_\_\_

## **ADMINISTRATIVE APPEAL FOR CORRECTION OF BUSINESS PROFESSIONAL AND OCCUPATIONAL LICENSE (BPOL) ASSESSMENT**

Any taxpayer who reasonably believes that any assessment of that taxpayer, for business professional and occupational license subject to activity engaged in by the taxpayer, is incorrect may apply to the Commissioner of the Revenue for correction of such assessment.

The application for correction must contain the following:

1. Taxpayer name, any taxpayer identification number or account number, taxpayer address and daytime telephone number of the taxpayer;
2. A copy of the assessment in question;
3. A separate, concise summary of the activity in which the taxpayer engaged. The details shall include the date the taxpayer began such activity and the source(s) of all gross receipts derived from the activity;
4. A statement setting forth the basis on which the taxpayer denies liability for such license to engage in such activity;
5. A statement of the specific relief sought;
6. Any additional information used to determine the taxpayer's claim, such as contact information for any professional upon which the taxpayer has relied as a resource for determining erroneous assessment;
7. The name of the contact person to arrange an inspection of the business premises where the activity occurred;
8. Copies of Federal and State income tax returns and all supporting schedules and forms attached thereto for the past three years;
9. A request for a conference with the Commissioner of the Revenue, should the taxpayer desire one.

It is within the discretion of the Commissioner of the Revenue to determine whether a conference will be beneficial in reviewing the application. Any conference will be informal without adhering to rules or procedure established for adversarial proceedings. The taxpayer need not have legal counsel present although if he/she elects to include any representatives or attendees, the taxpayer must notify the Commissioner of the Revenue in advance. If the taxpayer arrives at the meeting with representatives and has not provided advance notice the meeting may, at the option of the Commissioner of the Revenue, be rescheduled.

The Commissioner of the Revenue may require submission of additional information or documents as he/she deems necessary to properly evaluate the application.

Within forty-five (45) days of receipt of a complete application for correction, the Commissioner of the Revenue will thoroughly review and analyze said application and notify, in writing the taxpayer of his/her determination. Should the Commissioner of the Revenue need to extend the period of time in which to consider the application, due to its complexity, the taxpayer will be notified, in writing, of the expected date that a determination will be rendered.

It should be understood that if additional business gross receipts or separate occupations are discovered during the review process, the Commissioner of the Revenue will, under law, assess additional business, professional or occupational license even though it was not originally part of the appeals application.

The taxpayer is welcome to contact the Commissioner of the Revenue with questions or concerns during the process of the appeal.

Within ninety (90) days from the date of the final local determination you have the right to file an appeal to the Tax Commissioner at PO Box 2475, Richmond, Virginia 23218-2475 pursuant to Virginia Code section §58.1-3983.1

Regards,

A handwritten signature in brown ink that reads "Ann T Burkholder". The signature is written in a cursive style with a large initial "A" and "B".

Ann T. Burkholder  
Commissioner of the Revenue