Winchester Virginia
commissioner of the revenue
PO Box 706, Winchester VA 22604
Phone: 540-667-1815 • Fax: 540-667-8937

2014 City of Winchester Business Schedule

(See Reverse for Instructions)

SCHEDULE A

ACCOUNT NUMBER

Due Date May 1, 2014

Part 1 Corrections: Name/Address/Federal ID No.

Name

Street Address

Business Street Location

City State Zip

Federal ID No./Social Security No.

CONTROL NUMBER

Part 2 Property Schedule

YEAR ACQUIRED	FURNITURE, FIXTURES & EQUIPMENT **ORIGINAL COST**	MACHINERY & TOOLS (MINING/MANUFAC) **ORIGINAL COST**	**FOR USE BY COMM OF REVENUE**		
				Assessed Valuations	
			Assessment Rate	Furniture, Fixtures & Equipment	Machinery & Tools
2013			80 %		
2012			70 %		
2011			60 %		
2010			50 %		
2009			40 %		
All Prior Years			30 %		
TOTALS:	$	$		$	$

Part 3 Itemized Property Schedule

Attach an itemized listing of personal property (Schedule B) ❑

Part 4 Leased Equipment

Did you Lease or Rent Furniture, Fixtures or Equipment from or to Others as of 1/1/2013?

❑ Yes ❑ No

If yes, see instructions on Reverse of Cover Letter

Part 5

I declare to the best of my knowledge that the figures submitted on this return and bill are true and correct.

A detailed property schedule (Schedule B) and leased equipment schedule (Page 3) must be included.

Signature Date Daytime Phone No.

Print Name

Title

Willful failure to file this return is a criminal offense in violation of §58.1-3518 of the State Code. Any taxpayer required to file a return who neglects to do so, will be subject to a statutory assessment.

Winchester commissioner of the revenue Virginia

Instructions for Preparing
Business Schedule of Personal Property

Who Must File?
Any individual, partnership, corporation or other entity owning or using tangible property located within the City of Winchester on January 1st, which is used or available for use in any trade or business, must file a return.

What is Tangible Personal Property?
Tangible Personal Property is everything other than real estate. It includes furniture, fixtures, tools, machinery, computers, telephone equipment leasehold improvements (e.g. signs, canopies, underground tanks), leased equipment, hand tools, non-licensed vehicles and trailers, and any other equipment used in a business to earn income. Application software is not subject to local personal property taxes.

What is Original Cost?
Total Original Cost includes all costs incidental to acquiring and placing an asset in use, including but not limited to the purchase price, freight, labor, and installation.

What About Failure to File or Late Filing?
Any taxpayer who is required to file a return and neglects to do so will be subject to a statutory assessment made by the City of Winchester. Failure to file by the due date will result in a 10% late filing penalty.

When Will I Receive a Bill?
Our office will review and process your return. You will receive a bill later in late fall. Personal property tax payments are due December 5th of each year.

INSTRUCTIONS

Part 1: Corrections to Taxpayer Information
Make any necessary corrections to your name, address, and Federal Identification/Social Security Number.

Part 2: Property Schedule

- Furniture & Fixtures: Enter the total original cost (whether capitalized or expensed) of **all** furniture, fixtures, equipment or computer equipment used in the business or profession.
- Machinery & Tools: This section applies only to machinery and tools used directly in the manufacturing or mining process. If you are unsure, please contact our office.
- If you do not own or use any property in your business, indicate “NONE” **and** provide a written explanation.
- Fully depreciated items MUST be included if still owned on January 1st.
- Reporting “SAME AS LAST YEAR” **will not** be accepted.

Part 3: Itemized Property Schedule
Attach a detailed itemized list with your return, using either Schedule B or a computer generated schedule. List must include description of business personal property, original cost, and year of acquisition. If using a custom schedule, please include your business name, address and account number.

Part 4: Leased Equipment Schedule
If you lease or rent any personal property from others, complete Schedule C or attach a leased equipment schedule as required by Code of Virginia §58.1-3518. List all leased equipment located in the City of Winchester whether or not you are responsible for payment of personal property tax.

Part 5: Declaration by Taxpayer and Verification
Please read and sign the declaration, including contact information. Verify you have provided all information as incomplete returns will not be accepted.

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2014 City of Winchester Itemized Property Schedule

SCHEDULE B

ACCOUNT NUMBER

CONTROL NUMBER

(Computer Generated Schedule May Be Provided In Lieu Of This Form.)

Item Description	Cost	Year Acquired	Item Description	Cost	Year Acquired

See reverse for Schedule C: Leased Equipment

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2014 City of Winchester Leased Equipment Schedule

SCHEDULE C

ACCOUNT NUMBER

(Computer Generated Schedule May Be Provided In Lieu Of This Form.)

Trade Name & Location:

As required by Section 58.1-3518 of the Code of Virginia, list below all tangible personal property that you lease or rent from others.

Note: You must list all leased equipment located within the City of Winchester whether or not you are responsible for payment of the property tax. Please do not include property located in other jurisdictions.

Name of Owner	Address of Owner	Lease Period		Serial Number	Original Cost	Address of Property
		From	To			

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CITY OF WINCHESTER
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