2019 **2019**

CITY OF MANASSAS
COMMISSIONER OF THE REVENUE
PO BOX 125, MANASSAS, VIRGINIA 20108-0125

BUSINESS RETURN OF TANGIBLE PERSONAL PROPERTY

COMPLETE AND RETURN ON OR BEFORE APRIL 15, 2019

ACCT NO

BUSINESS NAME AND MAILING ADDRESS

TYPE OF BUSINESS (CHECK ONE)

☐ INDIVIDUAL ☐ CORPORATION
☐ PARTNERSHIP ☐ PUBLIC SERVICE CORP.

FED ID # _____
OWNERS NAME _____
BUSINESS LOCATION _____
DATE BEGAN BUSINESS IN CITY OF MANASSAS _____
BUSINESS TELEPHONE _____
CONTACT PERSON _____

PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING RETURN

SCHEDULE 2. OTHER TANGIBLE PERSONAL PROPERTY – Report the total original cost, by year of purchase of furniture, fixtures, unlicensed equipment and other property, **excluding leased and computer equipment** owned and located in the City of Manassas on January 1, 2019.

YEAR PURCHASED	COST OF PROPERTY	TOTAL COST BY YEAR OF PURCHASE		FOR OFFICE USE ONLY
		DISPOSED IN 2018	NET TOTAL COST	
2018				80%
2017				70%
2016				60%
2015				50%
2014				40%
2013				30%
2012 & PRIOR				20%
		Total Cost		TOTAL

SCHEDULE 2(B). COMPUTER EQUIPMENT – Report the total original cost, by year of purchase, of all computer equipment, **EXCLUDING SOFTWARE,** owned and located in the City of Manassas on January 1, 2019.

YEAR PURCHASED	COST OF PROPERTY	TOTAL COST BY YEAR OF PURCHASE		FOR OFFICE USE ONLY
		DISPOSED IN 2018	NET TOTAL COST	
2018				50%
2017				35%
2016				20%
2015				10%
2014 & PRIOR				5%
		Total Cost		TOTAL

SCHEDULE 4. LEASED PROPERTY – List below all personal property leased or rented from others. Information to be obtained from lease agreement.

NAME AND ADDRESS OF OWNERS(S)	TYPE OF EQUIPMENT	LEASE DATE	QUOTED PURCHASE PRICE OF EQUIP	DEP FACTOR	OFFICE USE ONLY
			Total Cost	Total	

FURNISH ITEMIZED LISTING OF ALL PERSONAL PROPERTY SHOWING DATE OF ACQUISITION AND ORIGINAL COST.

DECLARATION: I declare that the information given is true, full and correct to the best of my knowledge and belief.

TAXPAYER SIGNATURE _____ DATE _____ PHONE NO _____

NOTE: IT IS A MISDEMEANOR FOR ANY PERSON WILLFULLY TO SUBSCRIBE AN APPLICATION THAT HE DOES NOT BELIEVE TO BE TRUE AND CORRECT AS TO EVERY MATERIAL MATTER. (CODE OF VIRGINIA §58.1-11)

FOR USE OF THE COMMISSIONER OF THE REVENUE							
MAIL	OFFICE	PENALTY		ASSESSED BY	DATE RECEIVED	TOTAL NET COST	TOTAL ASSESSMENT
		SAP	LP				

INSTRUCTIONS

WHO MUST FILE Any individual, partnership or corporation conducting any business in the City of Manassas, or having business tangible personal property located here on January l, of the tax year, must complete and file a Business Return of Tangible Personal Property.

WHEN TO FILE Returns must be filed with Commissioner of the Revenue by April 15, 2019. Failure to file by April 15, 2019 will result in a penalty of ten percent of the total tax, or ten dollars, whichever is greater.

WHERE TO FILE Returns should be delivered or mailed to the Commissioner of the Revenue, 9027 Center Street, Suite 104, PO Box 125, Manassas, VA 20108-0125.

REVIEW ALL PRE-PRINTED INFORMATION and make corrections if necessary. If the business has moved out of the City of Manassas or has closed, this form should be returned to the Commissioner of the Revenue, providing the effective date and a forwarding address, so that we may remove the business from our current files.

- ***SCHEDULE 2 –*** Report the total purchase cost (i.e.: the full capitalized original cost including sales tax, freight and installation) of all tangible personal property located in the City of Manassas on January 1, including furniture and fixtures, unlicensed equipment, machines, etc. except that equipment which qualifies for Schedule 2(B) or 4. If any equipment was disposed of in 2018, enter the original cost in the year it was acquired in the 'DISPOSED IN 2018' column.
- ***SCHEDULE 2(B)*** – Report the total purchase cost (i.e.: the full capitalized original cost including sales tax, freight and installation) of computers and computer equipment (mainframe, mid-range, personal and peripherals, i.e., printers, plotters, external modems etc. EXCLUDING SOFTWARE) located in the City of Manassas on January 1.
- ***SCHEDULE 4*** – Report leased property. Section 58.1-3518 (Code of Virginia) requires lessees to report all tangible personal property leased from others. If more space is needed in reporting, a separate sheet may be attached containing all information required on return**.**
- All items will be assessed to the lessee unless otherwise instructed.
- Leasing firms (lessor) must file a return in their own name. To ensure proper assessment, use Schedule 2 for furniture, fixtures and equipment and Schedule 2(B) for computer equipment. Attach a separate list identifying the property, its original cost, the date purchased, and the name and address of the lessee.

- If any schedules contained on this return are not applicable, the word "NONE" must be entered.

AN ASSET LIST DETAILING THE DATE OF PURCHASE, COST AND DESCRIPTION OF ITEMS REFLECTED IN THE TOTAL COST ON SCHEDULES 2 AND 2(B) MUST ACCOMPANY THIS RETURN. ASSETS FULLY DEPRECIATED OR EXPENSED FOR INCOME TAX PURPOSES, BUT STILL IN USE, MUST BE REPORTED.

QUESTIONS CONCERNING BUSINESS TANGIBLE PERSONAL PROPERTY, ASSISTANCE IN COMPLETING FORMS, OR REQUESTS FOR ADDITIONAL FORMS SHOULD BE DIRECTED TO THE COMMISSIONER OF THE REVENUE, 9027 CENTER STREET, SUITE 104. THE TELEPHONE NUMBER IS (703) 257-8229.

THIS FORM SHOULD BE USED TO REPORT TANGIBLE PERSONAL PROPERTY, COMPUTER EQUIPMENT AND LEASED PROPERTY. IF YOU HAVE VEHICLES THAT YOU FILE UNDER YOUR BUSINESS, YOU SHOULD RECEIVE A SEPARATE BUSINESS PERSONAL PROPERTY FORM FOR REPORTING THESE VEHICLES.

OFFICE USE ONLY

DATE		INITIALS	