

Deadlines

If a payment date falls on a Saturday, Sunday or holiday, the due date is the following business day.

Business Personal Property

Report by May 1.

Pay by October 5.*

Real Estate

First installment: Pay by July 28.

Second installment: Pay by December 5.

Business, Professional and Occupational License

File and pay by March 1.

(or within 75 days for new businesses).

Tax Relief

File by April 1.

(December 31, of the following year for hardship or first-time filers.)

Dog Licenses

Renew by January 31.

*Vehicles new to the county must be registered within 60 days. For vehicles bought or moved to the county on or after July 1, payment is due February 15, the following year. A local motor vehicle license plate tax and penalty of \$350 is imposed on owners of motor vehicles in Fairfax County who do not properly display Virginia license plates.

November 2015

Ways to Pay

- By credit card* or e-check at: www.fairfaxcounty.gov/dta (property only).
- By credit card* at 1-800-272-9829. (You must enter Jurisdiction code: 1030, when using this service.) TTY 711.
- Real estate and personal property taxes can be paid at any of the following banks in **Fairfax County only**. You must have your bill and pay the exact amount due. Credit cards are not accepted.
- **Bank of America** (check or cash).
- **Sun Trust Bank** (check or cash).
- Pay your personal property tax (only) with cash at the customer service desk in **Shoppers Food** locations in Northern Virginia. A \$1.25 processing fee will be charged by processing agent Global Express for each bill paid. For a list of other participating retailers, visit www.globalexpress.net, click on store locator.
- * A service fee is charged for credit card payments.

To anonymously report vehicles or businesses that may be evading county tax laws, go to

www.fairfaxcounty.gov/dta/taxevaders

To request this information in an alternate format, contact the Department of Tax Administration at 703-222-8234, TTY 703-222-7594.

2016 Business Personal Property Tax Information



Fairfax County Department of Tax Administration (DTA)

www.fairfaxcounty.gov/dta
Email: dtappd@fairfaxcounty.gov

12000 Government Center Parkway
Suite 223

Fairfax, VA 22035

Phone: 703-222-8234

TTY: 703-222-7594

Fax: 703-324-3500

Hours

Monday - Friday, 8 a.m. to 4:30 p.m.

Counter open until 6:30 p.m. on Thursdays.

A Fairfax County, VA publication.

General Information

- The purpose of **Form 2TA** is to report the total purchase cost of all owned, leased or rented business property located in Fairfax County on Jan. 1. Title Section 58.1-3109(6) Code of Virginia requires taxpayers or their agents to furnish information relating to tangible personal property and requires such persons to furnish access to their books of accounts or other papers and records for the purpose of verifying information necessary to make a complete and accurate assessment.
- All owned assets **must be reported even if fully depreciated or expensed for accounting purposes.**
- Capitalized leases are treated as owned property and must be included in either Schedule 1 or 2, depending on the type of property. All other leased or rented property is reported in Schedule 3.
- Purchase cost is the full capitalized or expensed original cost, including sales tax, freight, setup and installation of all tangible personal property.
- Automobiles, trucks, vans, motorcycles, RVs, campers, boats, boat motors, airplanes and mobile homes **must be reported separately on a Personal Property Vehicle Registration form. Do not report them on this form.**
- Property reported on this form is not proratable and is taxed for the entire year even if sold or moved out of the county after Jan. 1. County Ordinance Section 4-17. 1-5. Proration. (E) The personal property taxes on all other tangible personal property subject to taxation by this Article shall not be prorated. (57-93-4; 37-96-4.)
- To avoid late filing penalty (10 percent), a completed filing must be postmarked or returned no later than May 1, 2016, to the Department of Tax Administration, 12000 Government Center Parkway, Suite 223, Fairfax, VA 22035, or fax to 703-324-3500.
- Do not include payment with your return. You will be billed later.

Completing Form 2TA

- Complete **Form 2TA** in its entirety. If information is preprinted, review for accuracy. Record changes in "Disposed" or "Acquired" columns only. **Do not alter the preprinted cost figures (cost of property as reported in 2015) located in column 1 of Schedule 1 or Schedule 2.**
- If there are changes to the preprinted cost figures due to disposals or transfers in/out, you must provide detailed documentation including asset description, original cost, purchase year, and date of change supporting these changes. Without documentation, prior year additions may be subject to omitted assessments being made.
- **Schedule 1** – Report the total purchase cost of all tangible personal property (except computer and motor vehicles) located in Fairfax County on Jan. 1 of each year, including but not limited to furniture, equipment, tools, and signs used in any business or profession; artwork, machines and tools, trunk and feeder cables, and studio equipment of cable television businesses. Telephones and other telecommunications equipment, medical equipment, audio/visual equipment, and security systems are reported on Schedule 1.
- **Schedule 2** – Report the total purchase price of computer equipment (mainframe, mid-range, personal computers and computer peripherals, i.e., printer, plotters, external modems, etc.) located in Fairfax County on Jan. 1 of each year. **Only report operating software** required to operate the systems. Do not report application software, such as Excel, Word, accounting, inventory or sales tracking software.
- **Schedule 3** – Report operating leases only. Code of Virginia Title 58.1-3518 requires lessees to report all tangible personal property leased from others. Also complete if the business is operated from leased premises by giving name and address of owner. Capitalized leases are to be reported on Schedule 1 or Schedule 2, depending on the type of property.

- Leasing firms (lessors) must file a return in their own name. To ensure proper assessment use Schedule 1 for furniture and fixtures and Schedule 2 for computer equipment.
- A **complete itemized list** detailing all the tangible property owned by your company as filed on this form must be furnished. The data should include a description of the asset, the original purchase cost and the year acquired. Leasing firms (lessors) should also include the name and address of the lessee. This information should be provided in a printed or electronic media format. Incomplete forms may be returned. Penalties may apply.

Important Information:

- Complete Schedules 1,2&3 and attach a detailed asset listing. If this information is not provided as prescribed, the form will be considered incomplete and may be returned. If applicable, late filing penalties will be applied.
- As required in the Code of Virginia Title 58.1-3518, business tangible personal property tax returns shall include information as to the total of original cost by year of purchase. The cost should be the original capitalized cost or the cost that would have been capitalized if the expense deduction in lieu of depreciation was elected under Section 179 of the Internal Revenue Code.
- A late filing penalty will be assessed for each schedule if not filed or postmarked by May 1, 2016 (10 percent of assessed tax).
- Please sign, return and provide contact phone number. Unsigned returns will be considered incomplete and may be returned. If applicable, late filing penalties may apply.
- Please input NAICS Code as it appears on the Federal Tax Return for your business.