



Philip J. Kellam
Commissioner

Commissioner of the Revenue

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cor.viriniabeach.gov

2024 Tangible Personal Property/Machinery & Tools Return (CR-13) and Instructions

Business License Number

Reading and completing this form carefully will prevent a delay in processing your return.

Did you own or operate a business on January 1, 2024 ? Yes No If no, list date closed

The reverse side of this return contains a schedule to list ALL tangible personal property of your business in accordance with the Code of Virginia Titles 58.1-3500 through 3664. You may create and attach a separate document containing all information requested in the schedule. Please follow the same format as the back of this form.

Tangible personal property is defined as *all property employed or used in a trade or business* and includes the following:

- All office equipment, furniture, fixtures, furnishings, operating equipment, computers, peripherals, hand tools, power tools, books, machinery, and other such tangible property owned, leased, or made available.
- All tangible property received as gift. (Confirm the fair market value upon receiving the property).
- All non-licensed vehicles and trailers including yard vehicles, tractors, storage trailers, office trailers, etc.
- All items fully depreciated yet still in use.

Every taxpayer owning such property on January 1, 2024, must report business personal property and file this return with the Commissioner of the Revenue by March 1, 2024. No payment is due at the time of filing; you will be billed accordingly.

If reporting **"same as last year"**, **"none"** or **"n/a"**, provide a detailed explanation of why you are not providing a detailed listing as outlined above, otherwise, returns may be rejected. Save previous CR-13 returns as a reference for future filings.

DO NOT include computer software, carpet or leasehold improvements.

If you listed property on a prior CR-13 that is omitted from this return, attach a list of items disposed of, the date of disposal, and an explanation of the omission.

"Idle" machinery & tools used by manufacturers must be declared in writing to the Commissioner's office no later than April 1 of the preceding tax year to qualify items for omission on this particular CR-13.

If the Commissioner of the Revenue currently classifies your business as a **manufacturer, miner, radio broadcaster, or television broadcaster**, report only the machinery & tools used in those processes.

2024 Schedule for Tangible Personal Property Machinery & Tools

DATE ACQUIRED	DESCRIPTION OF ASSET	NUMBER OF UNITS	TOTAL ORIGINAL COST

Please list owner(s) of any tangible personal property located in Virginia Beach that is leased and used by your business.

DATE ACQUIRED	NAME, ADDRESS & PHONE OF LEASING AGENT	NUMBER OF UNITS	TOTAL COST

If this return is prepared by any person other than the taxpayer, that person **MUST** also provide the following:

Preparer's Signature

Preparer's Name and Business Name, Printed

Business Address and Website

Phone Fax Email

NOTE:
It is a Class 1 misdemeanor for any person to willfully
subscribe to a return which he does not believe to be
true and correct as to every material matter per the
Code of Virginia - Section 58.1-1-11.

THANK YOU FOR YOUR COOPERATION.
If you have questions or need assistance, please contact the Business Taxpayers
Division by telephone at
757.385.4515 or by email at business@vbgov.com

DECLARATION BY TAXPAYER:
I declare that the forgoing statements and figures are true,
complete and correct to the best of my knowledge and belief.

Taxpayer's Signature

Taxpayer's Name - Printed

Date