

RETURN OF TANGIBLE PERSONAL PROPERTY, MACHINERY AND TOOLS,  
AND MERCHANTS' CAPITAL - FOR LOCAL TAXATION ONLY

2024

Please print

Name		Name of spouse		Your social security number or FEIN	
Home address		Number and street or rural route		Spouse's social security number	
City, town or post office		State		ZIP Code	
				County or City	
				District, Ward or Town	

## PART I - TANGIBLE PERSONAL PROPERTY

1. Motor vehicles * Leased vehicles for business use do not qualify for the personal property tax reduction.	Business Use Yes or No	Trade Name of Motor Vehicle	Year	Model or Series	No. Cylinders or Tonnage	Date Acquired	Number Owned	Air Cond. Yes or No	Fair Market Value as Listed by Taxpayer	Fair Market Value as Ascertained by Commissioner of the Revenue
(a) Automobiles (not daily rental passenger cars)										
VIN:										
VIN:										
(b) Motorcycles										
(c) Autocycles										
(d) Trucks										
(e) Tractors and trailers										
(f) Antique motor vehicles										
(g) All other motor vehicles and motor homes										
2. Manufactured (mobile) offices, campers, travel trailers and recreational camping trailers										
Manufacturer	Year	Model or Series		Length and Width		Date Acquired	No. Owned	Cost		
3. Manufactured (mobile) homes (see instructions on Page 2)										
Manufacturer	Year	Model or Series		Length and Width		Date Acquired	No. Owned	Cost		
4. Boats and Watercraft (Assess the value of all property which pertains to craft (§58.1-3500))										
	Over 5 Tons	Under 5 Tons	Manufacturer	Year	Type	Length and Horsepower	Date Acquired	No. Owned	Cost	
(a) Used for recreation and pleasure only. . . . .										
(b) Boat trailers, etc. . . . .										
(c) Other . . . . .										
5. Aircraft										
(a) Aircraft owned by scheduled air carriers with seating capacity of no more than 50 persons . . . . .			Manufacturer	Year	Model or Series	Date Acquired	No. Owned	Cost		
(b) All other aircraft and flight simulators . . . . .										
6. Motor vehicles owned/leased by auxiliary police officers, members or auxiliary members of a volunteer rescue squad, fire department or sheriff's department or uniformed members of the Virginia Defense Forms (§§ 58.1-3506(15), (16), (20), (32), and (44)) . . . . .										
7. Motor vehicles owned by a nonprofit organization (§ 58.1-3506(17)). . . . .										
8. Heavy construction machinery (attach schedule) . . . . .										
9. Business furniture and listings not returnable as part of merchants' capital or if not defined as intangible personal property (§ 58.1-1100).										
10. Furniture and office equipment, including books, used in practicing a profession . . . . .										
11. Tools, hand or power, including woodworking equipment and metal lathes. . . . .										
12. Farming implements, including gas engines, electric motors, etc., threshing machines, corn huskers, feed cutters, combines, harvesters, blowers, plows, harrows, rakes, mowers, animal drawn vehicles, peanut pickers, etc. . . . .										
13. Tangible personal property used in research and development business. . . . .										
14. Tangible personal property, leased, loaned or otherwise made available from federal, state or local government . . . . .										
15. Tangible personal property consisting of programmable computer equipment and peripherals used in business . . . . .										
16. Miscellaneous and incidental property used in a trade or business . . . . .										

## PART II - MACHINERY AND TOOLS (see instructions on Page 2)

	Date Acquired	Original Capitalized Cost	Value as Listed by Taxpayer	Value as Ascertained by Commissioner of the Revenue
17. Machinery and tools . . . . .				
18. Energy conversion equipment of MANUFACTURERS (§ 58.1-3506) . . . . .				

## PART III - MERCHANTS' CAPITAL (see instructions on Page 2)

	Value as Listed by Taxpayer	Value as Ascertained by Commissioner of the Revenue
19. Inventory of stock on hand . . . . .		
20. Daily rental passenger cars . . . . .		
21. All other taxable merchants' capital . . . . .		
22. Total taxable merchants' capital (add lines 19, 20 and 21) . . . . .		

## PART IV - OTHER TANGIBLE PERSONAL PROPERTY

23. Total amount of Part IV from line 31 on page 2 of the return . . . . .		
24. All other tangible personal property not specifically enumerated on this return . . . . .		
25. Total (add lines 1-18, 22, 23 and 24) . . . . .		