FREDERICK COUNTY, VIRGINIA
Ellen E. Murphy, Commissioner of the Revenue
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persprop@fcva.us

**** OFFICE USE ONLY ****
Date FC Record Updated: _____
Initials: _____

NOTIFICATION OF VEHICLE CHANGE
FROM PERSONAL USE TO BUSINESS USE

- Taxpayers must notify the Commissioner of the Revenue when a vehicle changes from Personal Use to Business Use.
- A vehicle is designated as having "business use" when:
  - the vehicle is used over 50% of the time for business purposes OR
  - a business vehicle tax deduction (depreciation and other expenses) for the vehicle has been claimed on the federal income tax return of a business or individual by the filing of a:
    - Schedule C - Form 1040/Profit or Loss from Business
    - Form 2106 - Employee Business Expenses, or
    - Form 4562 - Depreciation and Amortization Schedule
- More information on determining whether a vehicle is used for business or nonbusiness purposes can be found on DMV's website at www.dmv.state.va.us/webdoc/general/pptr/nonbusiness.asp.
- Note that vehicles designated for "business use" **do not** qualify for Personal Property Tax Relief Act (PPTRA).

Account / Owner Information

Frederick County Personal Property Account No. (if known):

Primary Name on Account (*Last, First, Middle):*	**Telephone No.:**	**Email:**	**Social Security No. or EIN:**

Vehicle Information

The following vehicle has changed *from* PERSONAL USE *to* BUSINESS USE as of _____.
(date)

Make:		**Model:**		**Year:**		**Gross Wgt:**		**VIN:**	

CERTIFICATION/SIGNATURE

The owner must sign/submit this notification request. If the owner is a business entity such as a trust, partnership, limited liability company, or corporation, it must be signed/submitted by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign/submit. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

I declare, under penalty of perjury, (1) that the foregoing information is complete, true, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.

☐ *Owner OR*

☐ *If Business, Title: _____*

_____ _____ _____
Signature *Print Name* *(e.g., President, VP etc.)* *Date*

Your request to change a vehicle from Personal Use to Business Use is subject to review by the Commissioner of the Revenue. Further action may be required on your part before the Commissioner's office can proceed.

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