



**FREDERICK COUNTY, VIRGINIA**  
 Commissioner of the Revenue  
 P.O. Box 552, Winchester VA 22604-0552  
 Phone: 540-665-5681 Fax: 540-667-6487  
[www.fcva.us/cor](http://www.fcva.us/cor)  
[www.fcva.us/persprop](http://www.fcva.us/persprop)  
 Contact: Melissa Sims 540-722-8378  
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**\*\* OFFICE USE ONLY \*\***  
 Date FC Record Updated: \_\_\_\_\_  
 Initials: \_\_\_\_\_

## **NOTIFICATION OF VEHICLE CHANGE FROM BUSINESS USE TO PERSONAL USE**

The Personal Property Tax Relief Act (PPTRA) provides tax relief on the first \$20,000 of value for qualifying vehicles.

A vehicle must meet all three of the requirements below to qualify for tax relief:

- Be a passenger car, pickup or panel truck\* weighing less than 10,001 pounds, or a motorcycle; and
- Be (a) owned by a natural person, or (b) leased by a natural person under a contract requiring such person to pay the tangible personal property tax, or (c) held in a private trust; and
- NOT be used for business purposes.

(\*As defined in the Code of Virginia)

These vehicles DO NOT qualify for PPTRA:

- vehicles used over 50% of the time for business purposes OR
- vehicles for which a business vehicle tax deduction (depreciation and other expenses) have 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](http://www.dmv.state.va.us/webdoc/general/pptr/nonbusiness.asp).

### **Account / Owner Information**

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

Primary Name on Account ( <i>Last, First, Middle</i> ):	Telephone No.:	Email:	Social Security No. or EIN:
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### **Vehicle Information**

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

Make:	Model:	Year:	Gross Wgt:	VIN:
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### **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 Business Use to Personal 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.**