



Commissioner of the Revenue
85 Carden Ln Ste C
Rustburg, VA 24588

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**RETURN OF
 BUSINESS EQUIPMENT/MACHINERY & TOOLS**

**TAX YEAR 2025
 FILE BY MAY 1, 2025**

ACCOUNT NUMBER	PAGE NUMBER

INSTRUCTIONS:

- 1) RECORD THE COST INFORMATION OF YOUR EQUIPMENT IN THE APPROPRIATE SCHEDULE BELOW.
- 2) ATTACH AN ITEMIZED LIST OF THE PROPERTY REPORTED ON SCHEDULES 1 AND 2.
 AN AGED AND ITEMIZED DEPRECIATION SCHEDULE WILL GENERALLY FULFILL THIS REQUIREMENT.
- 3) REPORT ANY LEASED EQUIPMENT USING SCHEDULE 3 ON THE OTHER SIDE OF THIS PAGE.
- 4) HELP US BY FILLING OUT OUR "QUICK SURVEY" TO THE RIGHT.
- 5) SIGN, DATE AND RECORD YOUR TELEPHONE NUMBER AT THE BOTTOM OF THIS PAGE.

NOTE 1: "MANUFACTURERS ONLY" DO NOT REPORT ADMINISTRATIVE EQUIPMENT. IT IS EXEMPT.
 NOTE 2: " ALL BUSINESSES" - DO NOT REPORT VEHICLES OR TRAILERS ON THIS RETURN.

LEASED EQUIPMENT
REPORT LEASED EQUIPMENT USING
SCHEDULE 3 ON BACK SIDE OF THIS PAGE

PLEASE GROUP AND REPORT YOUR EQUIPMENT COSTS USING LINES (a) AND (b) IN ORDER TO OBTAIN YOUR MINIMUM TAX LIABILITY. A TAXPAYER WHO DOES NOT GROUP & REPORT COSTS AS REQUESTED BY THIS RETURN WILL HAVE ALL EQUIP. ASSESSED AT THE MAXIMUM VALUATION RATIO.

RECORD YOUR
 COST DATA IN
 THIS COLUMN

**SCHEDULE 1 BUSINESS EQUIPMENT & FURNITURE
 NON-MANUFACTURER ONLY**

ENTER THE ORIGINAL CAPITALIZED COST OF YOUR BUSINESS EQUIPMENT IN THE BUSINESS EQUIPMENT COST COLUMN ON LINES (a-1), (a-2), AND (b-1), (b-2), AND (c).	
(a-1)	TOTAL COST OF PROPERTY PURCHASED IN YEARS 2015 THROUGH 2024 INCLUSIVE.
(a-2)	TOTAL COST OF PROPERTY PURCHASED IN YEARS 2015 THROUGH 2024 INCLUSIVE THAT IS "FULLY DEPRECIATED" THAT IS NOT INCLUDED ON LINE (a-1).
(b-1)	TOTAL COST OF PROPERTY PURCHASED IN YEAR 2014 AND PRIOR YEARS.
(b-2)	TOTAL COST OF PROPERTY PURCHASED IN YEAR 2014 AND PRIOR YEARS THAT IS "FULLY DEPRECIATED " THAT IS NOT INCLUDED ON LINE (b-1).
(c)	TOTAL LINES (a1, a2, b1, b2)

BUSINESS EQUIPMENT COST COLUMN

FOR USE BY COMMISSIONERS OF THE REVENUE	
VALUATION RATIO	YEAR 2025 ASSESSED VALUE
25%	
25%	
15%	
15%	
TOTAL	

SCHEDULE 2 MACHINERY & TOOLS - TO BE USED BY MANUFACTURER ONLY

ENTER THE ORIGINAL CAPITALIZED COST OF YOUR MACHINERY & TOOLS IN THE MACH. & TOOLS COST COLUMN ON LINES (a) AND (b).	
(a)	TOTAL COST OF MACH & TOOLS USED IN MANUFACTURING OPERATING CURRENTLY BEING DEPRECIATED.
(b)	TOTAL COST OF MACH. & TOOLS USED IN MANUFACTURING OPERATIONS THAT IS FULLY DEPRECIATED THAT "IS NOT" INCLUDED IN THE COST REPORTED ON LINE (a) ABOVE.

MACHINERY & TOOLS COST COLUMN

FOR USE BY COMMISSIONERS OF THE REVENUE	
VALUATION RATIO	YEAR 2025 ASSESSED VALUE
25%	
25%	

DECLARATION BY TAXPAYER

I declare that the amounts shown on this schedule are correct and complete to the best of my knowledge and belief.

Signature of Taxpayer: _____

Date: _____

Telephone No: _____

Federal ID Number: _____

IT IS A MISDEMEANOR FOR ANY PERSON WILLFULLY TO SUBSCRIBE A RETURN WHICH HE DOES NOT BELIEVE TO BE TRUE AND CORRECT AS TO EVERY MATERIAL MATTER (CODE OF VA. SECTION 58. 1-11). IF ANY TAXPAYER, LIABLE TO FILE A RETURN, NEGLECTS OR REFUSES TO FILE, THE COMMISSIONER OF THE REVENUE SHALL FROM THE BEST INFORMATION HE CAN OBTAIN, ENTER THE FAIR MARKET VALUE OF SUCH PROPERTY AND ASSESS THE SAME AS IF IT HAD BEEN REPORTED TO HIM (CODE OF VA. SEC. 58 1-3519).

LEASED EQUIPMENT

INSTRUCTIONS: PLEASE PROVIDE INFORMATION REQUESTED BELOW FOR EACH COMPANY FROM WHICH YOU ARE LEASING EQUIPMENT.

1 NAME OF LESSOR: _____

ADDRESS OF LESSOR: _____

TELEPHONE NO. OF LESSOR: _____

LEASE INCEPTION DATE : _____

IS THIS A CAPITAL OR OPERATING LEASE? CAPITAL _____ OPERATING _____

ARE YOU DEPRECIATING THE LEASED EQUIPMENT? YES _____ NO _____

DESCRIPTION OF LEASED EQUIPMENT: _____

2 NAME OF LESSOR: _____

ADDRESS OF LESSOR: _____

TELEPHONE NO. OF LESSOR: _____

LEASE INCEPTION DATE : _____

IS THIS A CAPITAL OR OPERATING LEASE? CAPITAL _____ OPERATING _____

ARE YOU DEPRECIATING THE LEASED EQUIPMENT? YES _____ NO _____

DESCRIPTION OF LEASED EQUIPMENT: _____

YOU MAY PHOTOCOPY THIS PAGE TO REPORT MORE LESSORS IF NECESSARY