FORM 762P (Rev. 8/25) NOTE: A 10% or \$2.00 minimum FILING DEADLINE: ** March <u>1</u> ** penalty will be imposed if filed (or first business day thereafter) after the deadline. Status: _ Initials

Status:

FREDERICK COUNTY, VIRGINIA

Tonya Sibert, Commissioner of the Revenue P.O. Box 552, Winchester VA 22604-0552 Heidi Largent 540-722-8329 hlargent@fcva.us www.fcva.us/biztax

2026 - RETURN OF TANGIBLE PERSONAL PROPERTY FOR PROCESSORS ONLY

FEIN/SSN:

				Type of Busi	ness:							
				Email Add	lress:							
				Business P	hone:			Fax:				
				Closed in Frederic	k Co:	□ Yes □	□ No	If y	es, D	ate:		
				Contact Pe	rson:							
				Contact Phone	e No.:							
Acc	et			Business Add	lress:							
			UCTIONS ON REVER				form	າ.)				
Α.	OWNED tangible pe	ersonal property	as of January 1									
	Date Acquired	1	Original Cost	Depreciation Percentage		**	OFFICE	USE C	ONLY*	*		
1	ATTACH AN ITEMIZED L	IST OF <u>ALL</u> OWN	ED PROPERTY and/or AN	ITEMIZED LIST OF TRA	NSFER	RRED or DI	ISPOS	ED OI	F PRO	OPER	TY	
Proper	ty Purchased in 2025			60%								
Proper	ty Purchased in 2024			50%								
Proper	ty Purchased in 2023			40%								
Proper	ty Purchased in 2022			30%								
Proper	ty Purchased in or prior t	o 2021		30%								
	TOTAL			TOTAL								
D	LEASED, RENTED, O	OR BORROWED	tangible personal proper	ty as of January 1								
В.			3 1 - 1 - 1 - 1 - 1	<u>-</u>						Description		
D.		& Address of Own		Start / End Dates			De	escript	ion			
D.				1			De	escript	ion			
В.				1			De	escript	ion			
С.		& Address of Own	er	1			De	escript	ion			
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INSTRUCTIONS for RETURN OF TANGIBLE PERSONAL PROPERTY – PROCESSORS ONLY [FORM 762P]

- Section 58.1-3518 of the Code of Virginia requires that all tangible personal property owned, leased, rented, or borrowed, as of January 1 of any year, which was used or available for use in a business/profession and which was located in Frederick County must be filed on a personal property return.
- Report all equipment processing equipment as well as office equipment.
- This form is DUE annually on or before March 1st (or first business day thereafter). A 10% or \$2.00 minimum penalty will be imposed if filed after the due date.
- Willful failure to file this return is a criminal offense in violation of Section 58.1-3518 of the Code of Virginia. Taxpayers who are required to file a return but who fail to do so will be subject to a statutory assessment.
- Incomplete forms (e.g., detailed items not listed, all sections not completed, not signed) if not corrected prior to the March 1st deadline will be considered late and a late filing penalty will be imposed.
- Personal property must be reported at the actual cost <u>before</u> any allowance for trade-in. Include personal property which has been expensed or fully depreciated. For idle equipment, see VA Code 58.1-3507, subsection D.
- Do not write the words "same as last year" as this constitutes a non-filing and will result in a penalty on your tax billing.
- If **zero** or **none** is listed, an explanation describing how you are able to operate a business without tangible personal property **must** be provided. If it is not, this will constitute a non-filing and will result in a penalty on your tax billing.
- Do not include on this form any DMV licensed vehicles (see forms below).

SECTION A. - OWNED TANGIBLE PERSONAL PROPERTY as of January 1, 2023

Enter the original cost, capitalized or expensed, of all tangible personal property that is <u>owned</u> or being paid in installments by the taxpayer. An itemized list or depreciation & amortization schedule [Federal Form 4562] must be provided.

SECTION B. - LEASED, RENTED, OR BORROWED TANGIBLE PERSONAL PROPERTY as of January 1, 2023

For all tangible personal property <u>leased, rented, or borrowed</u>, provide the name and address of the owner/lessor, a description of the business personal property, and the beginning and ending dates of the lease, rental, or borrowing.

SECTION C. – TAXPAYER SIGNATURE & INFORMATION

The owner must sign and date this form, and provide the required information in this section even if the form is completed/signed by a paid preparer. If the business is an entity such as an association, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the association, partnership, limited liability company, or corporation to sign. Failure to complete this section may result in the return being considered incomplete and a late filing penalty may be assessed accordingly.

SECTION D. - PAID PREPARER SIGNATURE & INFORMATION (if applicable)

If a paid preparer completes the form, he/she must sign, date, and provide the required information in this section.

FORMS – REPORTING TANGIBLE PERSONAL PROPERTY	TYPE OF FORM
Vehicles, Trucks, Trailers, Boats, Motor Homes	Form 762
Airplanes	Form 762A
Mobile Homes	Form 762H
Business Equipment (owned, leased, rented or borrowed)*	Form 762B
Business Equipment – Outdoor Advertising	Form 762S
Business Equipment – Leasing Companies	Form 762L
Machinery & Tools (used in the manufacturing process that is owned, leased, rented or borrowed)*	Form 762M
Processors (used by processors that is owned, leased, rented or borrowed)*	Form 762P
Big Trucks/Trailers	Form 762T

^{*} Personal Property which was used or available for use located in Frederick County on January 1.