



COUNTY OF JAMES CITY
RICHARD W. BRADSHAW
COMMISSIONER OF THE REVENUE
P.O. BOX 283
WILLIAMSBURG, VIRGINIA 23187-0283
Phone (757) 253-6695 Fax (757) 253-6733

Business Name

Date

Address

**Local Administrative Appeals Process to Correct Assessment of
Monthly Business Taxes (Trust Taxes)**

Case No.: _____

Date: _____

Business: _____

Account No. _____

Ref:

- Encl: (a) "Authorization for Tax Representation" form
(b) Code of Virginia § 58.1 Chapter 39, Article V, *Correction of Assessments, Remedies and Refunds*

Pursuant to the provisions of Virginia Code § 58.1-3980, any taxpayer who reasonably believes that any assessment of transient occupancy, additional transient occupancy, or prepared food and beverage tax (collectively referred to as "excise tax") is incorrect may apply to the Commissioner of the Revenue for correction of such assessment.

You have indicated your intent to appeal an assessment of business tangible personal property or machinery and tools for the following months/years: _____. **To be accepted by this office as a complete appeal, your application for review must be received by this office within 30 calendar days or by _____, and must contain the following:**

1. Taxpayer's name, taxpayer's identification number and/or account number, taxpayer's mailing address, and taxpayer's daytime business phone number;
2. Signed and notarized power of attorney or letter of tax representation for any lawyer, CPA, or other agent representing the taxpayer in the appeal, if applicable (form enclosed);
3. A copy of the monthly tax assessment(s) in question;
4. A statement setting forth the basis of the claim and the methodology used in determining that the tax assessment is incorrect.
5. State the specific relief sought.
6. A copy of the taxpayer's complete federal tax return, including all schedules and attachments, for each of the following year(s):
7. If the business holds business licenses in other Virginia localities, provide a list of those localities.
8. Any other documentation (evidence) supporting the assertions of the appeal.
9. A request for a conference with the Commissioner of the Revenue, should you desire one.
10. Other:

We may ask the Treasurer of James City County to defer collections activity on items under appeal for thirty days, unless the appeal is deemed to be frivolous or if there is reason to believe that collections may be jeopardized by delay. Interest on any unpaid balance(s) will continue to accrue during this time. If any of the above-listed required information or documentation is not received by the stated deadline, the appeal will be closed and any pending collections activity will resume.

The Commissioner of the Revenue may require submission of additional information or documents as he deems necessary to properly evaluate the application. Such information may include but is not limited to a written description of your business model, accounting records, copies of equipment leases, reconciliation to prior filings, and federal and state tax returns.

It is within the discretion of the Commissioner of the Revenue to determine whether a conference will be beneficial in reviewing the application. Any conference will be informal without adhering to rules or procedure established for adversarial proceedings. You need not have legal counsel present; however, if you elect to do so or if you elect to include any representatives or attendees, you must notify the Commissioner of the Revenue in advance. If you arrive at the meeting with representatives and have not provided advance notice, the meeting, at the option of the Commissioner of the Revenue, may be rescheduled.

Within ninety days of receipt of a complete application and all supporting documentation for review, the Commissioner of the Revenue will thoroughly review and analyze said application and notify, in writing, the taxpayer of his determination. Due to the complexity and unique fact set of some

assessments and reviews, the Commissioner of the Revenue may need to extend the period of time in which to consider the application. In such a case, the taxpayer will be notified in writing.

You will find enclosed a copy of Code of Virginia § 58.1 Chapter 39, Article V, *Correction of Assessments, Remedies and Refunds*

Please feel free to contact the Commissioner of the Revenue or his auditor with your questions or concerns during the process of the appeal.

Signed,

Richard Bradshaw, MCR
Commissioner of the Revenue
County of James City