

This CR-2 form is due by

May 1, 2019

*** IMPORTANT ***

A late/non-filing fee of 10% of tax due or \$10.00 (whichever is greater) will be added to the assessed tax. Filing forms are due on or before **May 1, 2019**.

CITY OF WAYNESBORO

Commissioner of the Revenue
503 W. Main Street, Room 107
Waynesboro, Virginia 22980
www.waynesboro.va.us
Phone: (540) 942-6610 Fax: (540) 942-6611

2019

M & T

Acct. No.

OFFICE USE ONLY

2019 RETURN OF MACHINERY AND TOOLS

Name & Address:

> SS# _____
or
> FEIN# _____
NATURE OF BUSINESS: _____
CONTACT NAME: _____
TELEPHONE NO: _____
FAX NO. AND/OR EMAIL ADDRESS: _____

1. MACHINERY and TOOLS

IMPORTANT

A list of all items reported must be attached. Be sure to include in your cost column fully depreciated items. These items are taxable.

YEAR PURCHASED	A	Cost of Equipment	B x	Assessment Ratio	C	=	Assessment
Property purchased in 2018				.27			
Property purchased in 2017				.25			
Property purchased in 2016				.22			
Property purchased in 2015				.20			
Property purchased in 2014				.15			
All Prior Years				.12			
TOTAL (TAXABLE VALUE) \$							

2. LIST ALL EQUIPMENT LEASED OR RENTED FROM OTHERS If more space is needed, please attach a separate sheet

NAME AND ADDRESS OF LESSOR	DESCRIPTION OF ITEM

MOTOR VEHICLES OWNED AS OF JAN. 1, 2019 must be filed to the Commissioner of the Revenue on separate motor vehicle return. Any non-registered vehicles should be included on your asset list (item 1. above).

FOR USE BY COMMISSIONER OF THE REVENUE

Forms not fully completed or signed may be returned.

Declaration by taxpayer: I declare that the foregoing statements and figures are true, full and correct to the best of my knowledge and belief.

Machinery and Tools	1.	\$
Leased Equipment	2.	\$
TOTALS		\$

(Signature of Taxpayer) (Date)

(Signature of Preparer) (Date)

NOTE: 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 Virginia Sec. 58-27)

INSTRUCTIONS
Machinery & Tools Return

1. Taxable Value of Machinery & Tools used in the manufacturing process is calculated as a percentage of cost.

Attach a complete listing of equipment with original cost and year of purchase.

- a. Enter **cost** in appropriate column (year of purchase).
- b. Multiply cost (col. A) by assessment ratio (col. B).
- c. Enter calculation (col. A x col. B) in assessment column (col. C).

COST VALUES OF ITEMS FULLY DEPRECIATED, MUST BE INCLUDED.

PLEASE ATTACH COPY OF FEDERAL DEPRECIATION SCHEDULE

2. List all tangible Personal Property leased or rented from others.
If none, please so state. Attach list if more space is needed.
3. **Signature Required.** This form may not be accepted without the signature of the taxpayer or authorized agent.