

D. PAID PREPARER SIGNATURE & INFORMATION (if applicable)

Print Name of Preparer:		Preparer's Phone:	
Paid Preparer's Signature:		Date:	
Preparer's Firm/Address:		Email:	

***INSTRUCTIONS for BUCHANAN COUNTY
RETURN OF TANGIBLE PERSONAL PROPERTY – LEASING
COMPANIES ONLY***

- Section 58.1-3518 of the Code of Virginia requires that ALL tangible 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 Buchanan County must be filed on a personal property return. **Do not report just new or recently acquired personal property—you must report ALL personal property on each year's filing including property reported on the prior year's filing if still owned. For each item, you must provide the original cost or value if free to you. Include personal property even if expensed or fully depreciated in company books.**
- If the list of items you are reporting for this year does NOT include items previously reported on last year's filing (*e.g.*, have been disposed of and not replaced), you must provide a list of the disposed of or no longer owned items.
- 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 will not be accepted and will be returned to you. A form is considered incomplete for any of the following reasons:

- The detailed itemized listing or any other supporting documentation is not attached.
- All sections are not completed
- If no assets are reported an explanation must be attached
- Stating "same as last year"
- The form is not signed and dated by the authorized representation