



**County of Fairfax**  
**Department of Tax Administration (DTA)**  
**Personal Property & Business License Division**  
**Local Business Tax Appeals**

The Virginia General Assembly has instituted provisions that provide taxpayers with an option for problem resolution, without incurring the costly time and expense that can be associated with legal proceedings. Any person or business assessed a Business, Professional and Occupational License (BPOL) tax, Business Personal Property (BPP) tax or other local business tax may seek a review of his or her assessment in accordance with the process and statutes outlined below.

**Appeal Request Details**

The taxpayer must have statutory authority to submit a request to review his or her assessment by the appropriate local official. The taxpayer must identify below the factual and statutory authority which has been relied upon. All assessment reviews are referred to in this document as an “appeal.” **Please check the appropriate box below to indicate the statutory basis upon which you rely for your appeal. All appeals will be considered filed pursuant to Va. Code § 58.1-3980 if you fail to select a box or if more than one box is selected.**

**Va. Code §58.1-3980 - Appeal Application for Correction**

Any person, firm or corporation assessed any local tax may file an Appeal Application for Correction. The Appeal Application for Correction must be filed within three (3) years from the last day of the tax year for any assessment or within one (1) year from the date of assessment, whichever is later.

**Administrative Appeal to the Director of the Department of Tax Administration** *(check the applicable box below)*

**Va. Code §58.1-3983.1** – (Administrative Appeal of local business tax). This Appeal must be filed within one (1) year from the last day of the tax year for which such assessment is made or within one (1) year from the date of such assessment, whichever is later.

**Va. Code §58.1-3703.1** – (Administrative Appeal of local business license tax). This Appeal must follow an appealable event and must be filed within one (1) year of the date of an appealable event or within one (1) year from last day of the tax year, whichever is later.

*Per Va. Code §58.1-3703.1(A)(5), an appealable event is defined as:*

- 1) an increase in the assessment of a local license tax payable by a taxpayer;*
- 2) the denial of a local license tax refund;*
- 3) or the assessment of a local license tax where none previously was assessed*

*To qualify as an appealable event under 1, 2, or 3, the action must arise out of the local assessing official's:*

- i. examination of records, financial statements and other information;*
- ii. determination regarding the rate or classification applicable to the licensable business;*
- iii. assessment of a local license tax when no return was filed by the taxpayer;*
- iv. denial of an Appeal Application for Correction attendant to the filing of an amended application for license.*

*4) Classification applicable to taxpayer's business, including whether the business properly falls within a business license classification established by Fairfax County.*

Please submit the following information with this form. The information may be included on an attachment that is filed contemporaneously with this form.

- 1) Specify the name and address of the taxpayer, as well as the physical location(s) where the place of business is located.
- 2) Provide the taxpayer Federal Identification Number (EIN) and local tax account number(s).
- 3) Include the Power of Attorney or Letter of Authorization (LOA), if the appeal is being filed on behalf of the taxpayer.
- 4) List the tax periods covered by the challenged assessment(s).
- 5) Clearly identify the assessment(s) and the amount(s) in dispute.
- 6) An explanation of the alleged error(s) in the assessment and the grounds upon which the taxpayer relies, including facts, issues and supporting documentation.
- 7) The specific remedy sought by the taxpayer.
- 8) Any other facts the taxpayer would like DTA to consider when reviewing the appeal.

**\*\*Failure to include the above information may result in DTA denying your submission.\*\***

**After the required information is properly filed, DTA will review the appeal and may request additional information and documents deemed necessary for a determination of the appeal. If the taxpayer does not provide all the documents or information requested, the appeal will be decided, based on the available information known to DTA. If sufficient information is unavailable to permit an adequate analysis, the appeal will be denied.**

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**Print Name**

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**Signature**

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**Date**

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**Relationship to Taxpayer**

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**E-mail Address**

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**Phone Number**