**Business Personal Property:**
- Report by May 1.
- Pay by October 5.*

**Business, Professional and Occupational License (BPOL):**
- File and pay by March 1. (or within 75 days for new businesses).

*Vehicles new to the county must be registered within 60 days. For vehicles bought or moved to the county on or after July 1, payment is due February 15, the following year. A local motor vehicle license plate tax and penalty of $350 is imposed on owners of motor vehicles in Fairfax County who do not properly display Virginia license plates.

To anonymously report vehicles that may be evading county tax laws, visit: [www.fairfaxcounty.gov/dta/taxevaders](http://www.fairfaxcounty.gov/dta/taxevaders).

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**Pay Online**

Scan the QR Code above to pay online by e-check or credit/debit card, or visit: [https://www.fairfaxcounty.gov/taxes/pay](https://www.fairfaxcounty.gov/taxes/pay).

- A third-party processing fee is assessed for credit/debit card payments.
- **There is no processing fee for e-check payments.**

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**Pay By Mail or In-Person**

**Mail to, or visit:**
12000 Government Center Parkway
Suite 223
Fairfax, VA 22035

- Make checks payable to “County of Fairfax”.
- Do NOT send cash.
- **Payment must be postmarked on or before the due date to be considered on time.**

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**For more information about payment options, visit:**

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**Hours**

**Customer Service Call Center:**
Monday to Friday
8:00 a.m. to 4:30 p.m.

**Walk-In:**
Monday to Friday
8:00 a.m. to 4:30 p.m.

Telephone or virtual appointments now available at: [www.fairfaxcounty.gov/taxes/appointments](http://www.fairfaxcounty.gov/taxes/appointments)

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A Fairfax County, Va., publication

To request this information in an alternate format, contact the Department of Tax Administration at 703-222-8234, TTY 711.

December 2021
General Information

- The purpose of Form 2TA is to report the total purchase cost of all owned, leased, or rented tangible business property located in Fairfax County on Jan. 1. Section 58.1-3109(6) of the Code of Virginia requires taxpayers, or their agents, to furnish information relating to tangible personal property and requires such persons to furnish access to their books of accounts or other papers and records for the purpose of verifying information necessary to make a complete and accurate assessment.

- All owned assets must be reported at the original capitalized cost or the cost that would have been capitalized if the expense deduction, in lieu of depreciation, was elected under §179 of the Internal Revenue Code.

- Capitalized leases are treated as owned property and must be included in either Schedule 1 or 2, depending on the type of property. All leased or rented property must be reported in Schedule 3.

- Purchase cost is the full capitalized or expensed original cost, including sales tax, freight, setup, and installation of all tangible personal property.

- Automobiles, trucks, vans, motorcycles, RVs, campers, boats, boat motors, airplanes, and mobile homes must be reported separately on a Personal Property Vehicle Registration form. Do not report them on this form.

- Property reported on this form is non-proratable and is taxed for the entire year even if sold or moved out of the county after Jan. 1. County Ordinance § 4-17. 1-5 (E). Proration. The personal property taxes on all other tangible personal property subject to taxation by this Article shall not be prorated. (57-93-4; 37-96-4.)

- To avoid the late filing penalty of 10 percent, a completed filing must be postmarked or returned no later than May 1, 2022, to the Department of Tax Administration, 12000 Government Center Pkwy., Suite 223, Fairfax, VA 22035, or fax to 703-324-3500.

- Do not include payment with your return. You will be billed later.

Completing Form 2TA

- Complete Form 2TA in its entirety. If information is preprinted, review for accuracy. Record changes in “Disposed” or “Acquired” columns only. Do not alter the preprinted cost figures (cost of property as reported in 2021) located in column 1 of Schedule 1 or Schedule 2. Only original and pre-printed filing forms will be accepted.

- If there are changes to the preprinted cost figures due to disposals or transfers in/out, you must provide detailed documentation including asset description, original cost, purchase year, and date of change supporting these changes. Without documentation, prior year additions may be subject to omitted assessments. Disposals not validated will not be removed from the tax account.

- Schedule 1 – Report the total purchase cost of all tangible personal property (except computer and motor vehicles) located in Fairfax County on Jan. 1 of each year, including but not limited to furniture, equipment, tools, and signs used in any business or profession; artwork, machines and tools, trunk and feeder cables, and studio equipment of cable television businesses. Telephones, cell phones, and other telecommunications equipment, medical equipment, audio/visual equipment, and security systems are reported on Schedule 1.

- Schedule 2 – Report the total purchase price of computer equipment (mainframe, PCs and peripherals, i.e., desktop printers, monitors, modems, etc.) located in Fairfax County on Jan. 1 of each year. Only report operating software required to operate systems. Do not report application software, such as Excel, Word, accounting, inventory or sales tracking software.

- Schedule 3 – Report all leased equipment and provide copies of lease agreements. Code of Virginia § 58.1-3518 requires lessees to report all tangible personal property leased from others. Capitalized leases are to be reported on Schedule 1 or Schedule 2, depending on the type of property.

- Leasing firms (lessors) must file a return in their own name. To ensure proper assessment use Schedule 1 for furniture and fixtures and Schedule 2 for computer equipment.

- A complete itemized list of all tangible property owned by your company must be furnished. The data should include description of the asset, original purchase cost, and year acquired. Leasing firms (lessors) should also include the name and address of the lessee. This information should be provided in a printed or electronic media form. Incomplete filings will be returned. Penalties may apply.

Important Information

- Complete Schedules 1, 2 & 3 and attach a detailed asset listing. If this information is not provided as prescribed, the form will be considered incomplete and may be returned. If applicable, late filing penalties will be applied.

- As required in the Code of Virginia § 58.1-3518, business tangible personal property tax returns shall include information as to the total of original cost by year of purchase. The cost should be the original capitalized cost or the cost that would have been capitalized if the expense deduction, in lieu of depreciation, was elected under § 179 of the Internal Revenue Code.

- A late filing penalty will be assessed for each schedule if not filed or postmarked by May 1, 2022 (10 percent of the assessed tax).

- Sign, return, and provide a contact phone number and email address. Unsigned returns will be considered incomplete and may be returned. If applicable, late filing penalties may apply.

- Input NAICS Code as it appears on the Federal Tax Return for your business.

- Businesses located in the Town of Clifton, Herndon, or Vienna are required to file their Business Tangible Personal Property with Fairfax County.