



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

**General Information**

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.

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 the factual and statutory authority which has been relied upon.

**Assessment**

An assessment is a determination as to the proper rate of tax, the measure to which the tax rate is applied, and ultimately the amount of tax, including additional or omitted tax, that is due. An assessment shall include a written assessment made pursuant to written notice by the assessing official or a self-assessment made by a taxpayer upon the filing of a return or otherwise not pursuant to notice. A return filed or tax paid before the last day prescribed by ordinance for the filing or payment thereof shall be deemed to be filed or paid on the last day specified for the filing of a return or the payment of tax, as the case may be. An assessment includes a return filed on behalf of the taxpayer by the local assessing officer. Va. Code §58.1-3700.1

**Appeal Application for Correction**

The taxpayer assessed any local tax may file an Appeal Application for Correction. The Appeal Application for Correction of a business tax assessment may be submitted to request an amendment, reclassification, or correction of the assessment. Va. Code §§58.1-3980 - 58.1-3989.

**Administrative Appeal**

The taxpayer may be eligible to file an administrative appeal if they disagree with the local assessing officer's determination.

For BPOL, an appealable event must occur to be eligible for an administrative appeal.

A Final Local Determination will be issued upon the closure of the administrative appeal.

**How to File**

A letter requesting an appeal along with a completed and signed BPOL or BPP Appeal Form and, if applicable, a Letter of Authorization (LOA) must be submitted. **Incomplete appeal requests may result in a denial.**

1. The appeal letter must include the following information:
  - a) Specify the name and address of the taxpayer, as well as the physical location(s) where the place of business is located.
  - b) Provide the taxpayer Federal Employer Identification Number (FEIN) and local tax account number(s).
  - c) List the tax periods covered by the challenged assessment(s).

- d) Clearly identify the assessment(s) and the amount(s) in dispute.
  - e) An explanation of the alleged error(s) in the assessment and the grounds upon which the taxpayer relies, including facts, issues and supporting documentation.
  - f) The specific remedy sought by the taxpayer.
  - g) Any other facts the taxpayer would like DTA to consider when reviewing the appeal.
2. Appeal Form – Complete and Sign Business, Professional and Occupational License (BPOL) Tax Appeal Form or Business Personal Property (BPP) Tax Appeal Form.
  3. Letter of Authorization (LOA) – LOA must be submitted if appeal is being filed on behalf of the taxpayer. Requirements for LOA are available online on our [forms page](#).

Above documentation and supporting documentation should be submitted by email to [dtappdbusiness@fairfaxcounty.gov](mailto:dtappdbusiness@fairfaxcounty.gov) or mail to:

Department of Tax Administration (DTA)  
Personal Property & Business License Division  
12000 Government Center Pkwy, Suite 261  
Fairfax, VA 22035.

If mailed, the appeal is considered to have been filed as of the postmarked date.



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

**Business, Professional and Occupational License (BPOL) Tax Appeal Form**

\_\_\_\_\_  
Taxpayer Name

\_\_\_\_\_  
Fairfax County Account Number

Please read carefully and 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.**

**Appeal Application for Correction**

**Va. Code §58.1-3980** – This Appeal 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 Fairfax County Director, Department of Tax Administration**

**Va. Code §58.1-3703.1** – This option **ONLY** applies if an appealable event, as defined below, has occurred 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.

**Appealable Event Defined:**

*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*

**\*\*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.**

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Relationship to Taxpayer

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Phone Number



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

**Business Personal Property (BPP) Tax Appeal Form**

\_\_\_\_\_  
Taxpayer Name

\_\_\_\_\_  
Fairfax County Account Number

Please read carefully and 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.**

**Appeal Application for Correction**

**Va. Code §58.1-3980** - This Appeal 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 Fairfax County Director, Department of Tax Administration**

**Va. Code §58.1-3983.1** - An Administrative Appeal under this procedure 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.

**\*\*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.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Relationship to Taxpayer

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Phone Number