



**Office of the Commissioner of the
Revenue Chesterfield County, VA
Application for Certificate of Registration
As a Heavy Equipment
Short-Term Rental Business**

2020

Jenefer S. Hughes, MBA, ACA
Commissioner

DATE FILED	%

*** Renewal applications must be filed on or before January 31, 2020 ***

NAME OF TAXPAYER _____

TRADE NAME _____

MAILING ADDRESS _____

CITY/STATE/ZIP _____

FULL ADDRESS OF PROPERTY _____

FEDERAL TAX ID NUMBER/SOC. SEC. NO. _____

BUSINESS TELEPHONE NO. _____ E-MAIL _____

DATE BUSINESS BEGAN IN CHESTERFIELD COUNTY _____

TYPE OF PROPERTY RENTED _____

Please carefully read instructions on back of application before completing this form

1. 2019 total gross rental receipts from above location: \$ _____
(If you began business after January 1, 2020, estimate gross rental receipts for remainder of 2020.)
2. Rental receipts for personal property rentals involving personal services for the operation of the rented property: \$ _____
3. Adjusted Gross Rental Receipts (Line 1 minus Line 2): \$ _____
4. Rental receipts from Line 3 from transactions involving rental periods of 270 consecutive days or less, including extensions and renewals: \$ _____
5. Rental receipts from transactions for rental periods of 270 consecutive days or less, including extensions and renewals, involving a person or persons affiliated with the lessor: \$ _____
6. Adjusted Gross Short-Term Rental Receipts (Line 4 minus Line 5) \$ _____

I declare that the foregoing statements and figures are true, full and correct to the best of my knowledge and belief. (§58.1-11, Code of Virginia)

PRINT NAME AUTHORIZED SIGNATURE DATE

INSTRUCTIONS

Every person engaged in the business of short-term rental of tangible personal property shall file an application for a certificate of registration with the Office of the Commissioner of the Revenue. A person is engaged in the short-term rental business if not less than 60% of the gross rental receipts of such business during the preceding year arose from transactions involving the rental of heavy equipment property for periods of 270 consecutive days or less, including extensions and renewals, to the same person or to a person affiliated with the lessee. (§9-183, Chesterfield County Code)

Short-term rental property shall not include property required to be licensed or registered with the Department of Motor Vehicles, Department of Game and Inland Fisheries, or Department of Aviation.

NOTE: IF YOU BEGAN BUSINESS AFTER JANUARY 1, 2020, ESTIMATE THE FIGURES FOR LINES 1 THRU 6 BELOW FOR THE PORTION OF 2020 DURING WHICH YOU WILL BE IN BUSINESS.

Line 1: Enter the total gross receipts from all rental transactions at this location during 2019.

Line 2: If you operate the property for the person renting it, enter the receipts from such transactions on line 2. Note: the delivery and installation/set-up of the property shall **not** mean operation.

Line 3: Line 1 minus Line 2.

Line 4: Enter the total rental receipts from Line 3 from rentals of property for periods of 270 consecutive days or less, including extensions and renewals.

Line 5: Enter the total rental receipts from rentals for periods of 270 consecutive days or less, including extensions and renewals, to affiliated persons. The lessor and lessee are considered to be affiliated if an officer or partner owns more than a 5% interest in both the lessor and lessee.

Line 6: Line 4 minus Line 5.

Note: The figures on this application should agree with the summation of those reported on the four Short-Term Rental Tax Quarterly Tax Returns if the applicant was engaged in the short-term rental business for all of the preceding calendar year. (The sum of the figures on Line 1 of the four quarterly returns should equal the figure on Line 4 of this application, and the sum of the figures on Line 3 of the four quarterly returns should equal the figure on Line 1 of this application.)

Return this application to: Office of the Commissioner of the Revenue
Attn: Short-Term Rental
P. O. Box 124
Chesterfield, VA 23832-0908
(804) 748-1281
Fax (804) 796-3236