



COUNTY OF HENRICO
Department of Finance
VEHICLE USE CERTIFICATION FORM

WHAT IS THE PERSONAL PROPERTY TAX RELIEF ACT?

The Personal Property Tax Relief Act of 1998 provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a gross weight of less than 7,501 pounds. To qualify, a vehicle must be owned by an individual or leased by an individual under a contract requiring the individual to pay the personal property tax and not used in excess of 50% for business purposes.

Motor homes, trailers and farm use vehicles do not qualify for tax relief.

DOES YOUR VEHICLE QUALIFY FOR CAR TAX RELIEF?

If you can **answer YES** to any of the following questions, your motor vehicle is considered by State Law to have business use and **does NOT qualify for Car Tax Relief**.

- Is more than 50% of the mileage for the year used as a business expense for Federal Income Tax purposes OR reimbursed by an employer?

Business Miles	_____
Commuting Miles	_____
Other Miles	_____
Total Miles	_____

- Is more than 50% of the depreciation associated with the vehicle deducted as a business expense for Federal Income Tax purposes?

- Is the cost of the vehicle expensed pursuant to Section 179 of the Internal Revenue Service Code?

- Is the vehicle leased by an individual and the leasing company pays the tax without reimbursement from the individual?

VEHICLE INFORMATION

Taxpayer Name _____

*Social Security Number _____

Year _____ Make _____ Model _____

License Plate _____ Title Number _____

****Please indicate all year(s) in which vehicle was claimed on your Federal Income Tax Return(s)****

I certify that the above information is correct to the best of my knowledge and belief and reflects the vehicle depreciated or expensed for federal tax purposes.

Taxpayer Signature _____

Phone Number _____

*Disclosure of your Social Security Number ("SSN") is mandatory. Va. Code § 58.1-3017 authorizes the Finance Department to require this information. SSNs are used as a means of identification, to facilitate tax collection, and to provide refunds."