



Susan L. Draper
Commissioner of the Revenue
P.O. Box 1459
Suffolk, Virginia 23439



SUFFOLK BUSINESS LICENSE TAX APPEAL

The *Code of Virginia* provides Suffolk taxpayers with an option for problem resolution when dealing with local business taxes and business tax classifications. Taxpayers may file, in writing, a request for appeal and follow the Administrative Appeals Process outlined below.

ADMINISTRATIVE APPEAL PROCESS (Code of Virginia §58.1-3703.1 (A)(5))

Step One: In order to utilize the administrative appeals process, an “appealable event” must have occurred.

“Appealable Event”: An increase in the assessment of a local license tax payable by a taxpayer, the denial of a refund, or the assessment of a local license tax where none previously was assessed, arising out of the local assessing official's (i) examination of records, financial statements, books of account, or other information for the purpose of determining the correctness of an assessment; (ii) determination regarding the rate or classification applicable to the licensable business; (iii) assessment of a local license tax when no return has been filed by the taxpayer; or (iv) denial of an application for correction of erroneous assessment attendant to the filing of an amended application for license. An appealable event shall include a taxpayer's appeal of the classification applicable to a business, including where the business properly falls within a business license sub classification established by the locality, regardless of whether the taxpayer's appeal is in conjunction with an assessment, examination, audit, or any other action taken by the locality.

Step Two: Submit in good faith a written application for appeal, as follows:

To: The Honorable Susan L. Draper, Commissioner of the Revenue

Address: P. O. Box 1459 □ Suffolk, VA 23439 or via fax to (757) 514-4270

When: A full and complete appeal must be submitted within one year from the last day of the tax year for which such assessment is made or within one year from the date of assessment or appealable event, whichever is later.

Must Include: Full legal name; business trade name; mailing address; business location addresses; Suffolk tax account number(s); clear identification of the amounts in dispute inclusive of tax periods; the remedy you are seeking; the alleged error in the assessment and all grounds and relevant facts on which you base your position, not limited to the facts, issues, and supporting authorities.

Step Three: Upon receipt, the Commissioner will conduct a full review of the facts and assertions. He may hold conferences, require submission of additional information and documents, conduct an audit (or further audit), as well as gather any other evidence deemed necessary for a proper and equitable determination of the application.

Collection Activity During An Administrative Appeal

Provided a timely and complete application is made, collection activity will be stopped until a final determination is issued by the commissioner of the revenue unless the treasurer or other collection official determines that collection would be jeopardized by the delay. Interest shall accrue in accordance with the provisions of *Code of Virginia* § 58.1-3703.1(A)(2)(e), but no further penalty shall be imposed while collection action is suspended.

CITY OF SUFFOLK
APPLICATION FOR APPEAL

Date of Filing: _____

Business Legal Name: _____

Business Trade Name: _____

City of Suffolk Account Number: _____

Business Location Address: _____

Mailing Address: _____

Type of Tax under Appeal: _____

Tax Period(s) under Appeal: _____

Amount of Tax in Dispute: _____

Reasoning for why the assessment should be changed:

Listing of documentation submitted to support your above stated reasoning:

Person Submitting Application for Appeal: _____

Contact Telephone Number: _____

Signature of Contact Person:

Date: _____

If you do not agree with the tax assessment or business license classification, this Application of Review must be filed with **Ms. Susan L. Draper, Commissioner of the Revenue**, within one year from the date of this notice. Your written request should contain a detailed statement explaining why you believe the assessment to be erroneous, along with the facts, issues, documentation, and authoritative references in support of your position.