



CITY OF RICHMOND
DEPARTMENT OF FINANCE
 Revenue Administration
 900 East Broad Street
 Richmond, VA 23219

ADMINISTRATIVE APPEAL OF TAX

NAME OF BUSINESS: _____

FEDERAL IDENTIFICATION NUMBER: _____ BUSINESS ACCOUNT ID: _____

BUSINESS ADDRESS: _____

TAX TYPE: _____ PERIOD(S) APPEALED: _____

AMOUNT IN DISPUTE: _____

APPEALABLE EVENT

(Please Read Carefully)

[CITY ORDINANCE 26-904(A)(1)] an increase in the assessment of a license tax payable by a taxpayer, the denial of a refund, or the assessment of a license tax where none previously was assessed, arising out of the Director of Finance'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 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 whether the business properly falls within a business license subclassification established by the City, regardless of whether the taxpayer's appeal is in conjunction with an assessment, examination, audit, or any other action taken by the City.

Please Check Applicable Appeal Event(s):

DENIAL OF TAX CORRECTION APPLICATION

DATE OF DENIAL: _____ *(Please Attach)*

TAX AUDIT APPEAL

DATE OF AUDIT: _____

DENIAL OF REFUND

DATE OF DENIAL: _____

OTHER

Describe further in APPEAL SUMMARY

APPEAL SUMMARY

*As part of your summary, please include the following: (1) the tax periods covered by the challenged assessments, (2) the amount you are disputing, (3) the remedy you are seeking, (4) each alleged error in the assessment, (5) the legal grounds upon which you are submitting you appeal, and (6) all other facts relevant to your contention. **Additional summation may be attached in a separate document.***



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Please list the individual documents below you are submitting with this application:

1		6	
2		7	
3		8	
4		9	
5		10	

Please Review the following Carefully
CITY ORDINANCE 26-904(A)(1)

FRIVOLOUS FILING means a finding, based on specific facts, that the party asserting the appeal is unlikely to prevail upon the merits because the appeal is (i) not well grounded in fact; (ii) not warranted by existing law or a good faith argument for the extension, modification, or reversal of existing law; (iii) interposed for an improper purpose, such as to harass, to cause unnecessary delay in the payment of tax or a refund, or to create needless cost from the litigation; or (iv) otherwise frivolous.

JEOPARDIZED BY DELAY means a finding, based upon specific facts, that a taxpayer designs to (i) depart quickly from the City; (ii) remove his property therefrom; (iii) conceal himself or his property therein; or (iv) do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the tax for the period in question.

I, THE UNDERSIGNED, CERTIFY ALL INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I understand that in enacting my right of appeal as outlined under Richmond City Ordinance 26-904, Code of Virginia §58.1-3700, §58.1-3703.1, §58.1-3980 and/or §58.1-3983, my newly provided information will be reviewed against the current records of the City of Richmond Department of Finance. I understand that my appeal may not result in a reduced balance. I certify that I make the above appeal through the genuine belief that the assessments in question are incorrect and make no attempt to forestall further collection processing with my actions including violations which may constitute Frivolous Filing and/or Jeopardized by Delay as defined under City Code 26-904(A)(1). I agree to communicate promptly and provide all requested information during the course of the appeal in a timely manner and understand that my lack of cooperation in this matter may result in the denial of the above appeal.

PRINT NAME: _____

SIGNATURE: _____ **DATE:** _____