



**OFFICE OF THE COMMISSIONER OF THE REVENUE  
CITY OF NEWPORT NEWS, VIRGINIA  
ADMINISTRATIVE APPEALS PROCESS  
CLASSIFICATION OF THE BUSINESS**



Pursuant to the Code of Virginia §58.1-3703.1(A) (5), taxpayers are provided with an option for assessment resolutions, without incurring the costly time and expense of legal proceedings. To be entitled to this option, you must submit an appeal. The appeal must be in accordance with the following:

- Submit to: The Honorable Tiffany M. Boyle,  
Commissioner of the Revenue
- By Mail at: 2400 Washington Avenue, Newport News, VA 23607
- By Fax at: (757) 247-2628
- By Email at: [commish@nnva.gov](mailto:commish@nnva.gov)
- When: No later than one year from the last day of the tax year for which an assessment is made, or within one year from the date of the appealable event, whichever is later
- Must be: In good faith  
In writing  
Signed (as specified below based on business entity)
- | <u>Business Type</u> | <u>Signed by</u> |
|----------------------|------------------|
| Corporation          | An officer       |
| Partnership          | A partner        |
| LLC                  | A member         |
| Sole Proprietorship  | The owner        |
- Must clearly identify: Taxpayer (including account number and federal ID)  
Tax Period (s) covered by the challenged assessments  
Amount in dispute  
Remedy Sought  
Each Alleged Error in the Assessment  
Grounds and other relevant facts on which you base your position

Once we have received the appeal, the Commissioner of the Revenue will conduct a full review, request additional information and documentation, if necessary, and issue a written determination setting forth the facts in support of the decision.