



OFFICE OF THE TAX ADMINISTRATOR

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www.co.cumberland.nc.us

HEAVY EQUIPMENT RENTAL GROSS RECEIPTS TAX RETURN

TO BE FILED & PAID BY THE END OF THE MONTH FOLLOWING THE CALENDAR QUARTER IN WHICH THE TAX ACCRUED.

PLEASE READ CAREFULLY - INSTRUCTIONS PRINTED ON BACK FOR COMPLETING THIS FORM

For The Period Of _____ **to** _____
 Month/Day/Year Month/Day/Year Account Number

Trade Name _____ Social Security or Federal ID Number _____

Mailing Address _____ Business Phone Number _____

City _____ State _____ Zip Code _____ Contact Person _____

Corporate / Legal Name _____

Address _____

Phone No. _____

Location of Heavy Equipment _____

(Include City/Town/Zip) >> _____

	COLUMN A SALES	COLUMN B TAX DUE	COLUMN C
1. Gross Receipts for Short-Term Heavy Equipment Rental (Excluding Sales Tax)	\$	Cumberland	City / Town
2. H.E. Rental County Tax Due (Line 1 x 1.2% = Column B)		\$	
3. H.E. Rental City/Town Tax Due (Line 1 x 0.8% = Column C)			\$
4. Excess Tax Collected		\$	\$
5. Penalty Due: Failure to File Timely (5% of tax per mo – Min \$5.00) *	* See Reverse	\$	\$
6. Penalty Due: Failure to Pay Timely (10% of tax – Min \$5.00) *	* See Reverse	\$	\$
7. Interest Due: See Instructions on Back		\$	\$
8. TOTAL TAX / PENALTY / INTEREST REMITTED (Make Check Payable to Cumberland County Tax Collector)		\$	

*** IF YOU HAVE HAD ANY CHANGES SINCE YOUR LAST RETURN, PLEASE COMPLETE THE FOLLOWING:**

_____ Final Return _____ Change of Ownership Please cancel my account as of _____ / _____ / _____
 _____ Mailing Address _____ Location Address Indicate Reason: _____
 _____ Phone Number _____ Trade Name

 _____ If business was sold, Date Sold _____ / _____ / _____
 _____ To whom was business sold? _____

CERTIFICATION. This is to certify that this report, including all statements and schedules attached hereto, has been examined by me, and is, to the best of my knowledge and belief, a true and complete report made in good faith covering the month named above and that same is in accordance with the records of the reporting taxpayer..

Date _____ Name-Please Print _____ Signature _____

THIS SPACE FOR TAX OFFICE USE ONLY	
DATE RECEIVED	Return PM
AMOUNT REMITTED	_____
RECEIVED BY	Payment PM

	Ck #

RETURN TO CUMBERLAND COUNTY WITH REMITTANCE

GENERAL INSTRUCTIONS

Returns must be filed by the last day of the month following the calendar quarter in which the tax accrues. The return may be filed by personal delivery or by U.S. mail. If mailed, the return will be deemed filed as of the date shown on the postmark affixed by the U.S. Postal Service. The date on a metered postmark is not deemed to be a filing date unless the metered stamp is postmarked by the U.S. Postal Service.

Returns must be filed each quarter, even when no tax is due.

Remittance should be made by check or money order made payable to: County Tax Collector. **DO NOT SEND CASH.**

Gross Receipts include rental charges of heavy equipment and all accessories, attachments and miscellaneous administration fees (i.e. maintenance agreements, fuel charges, etc.)

The following items are not part of the gross receipts derived from the lease or rental of heavy equipment and are not subject to the heavy equipment tax:

- ◆ Any allowance for heavy equipment taken in trade as partial payment on the lease or rental amount.
- ◆ Returned check fees which the lessor bills separately to the lessee.
- ◆ Penalties charged for late or delinquent lease payments which the lessor bills separately to the lessee.
- ◆ Insurance premiums paid by the lessee directly to the insurer, or to the lessor as agent for the insurer, when the premium amounts are separately stated from the lease or rental charges.
- ◆ Optional maintenance agreements.

Heavy Equipment shall mean earthmoving, construction, or industrial equipment that is mobile, weighs at least 1,500 pounds, and is either:

1. A self-propelled vehicle that is not designed to be driven on a highway; or
2. Industrial lift equipment, industrial material handling equipment, industrial electrical generation equipment, or a similar piece of industrial equipment. The term includes an attachment for heavy equipment, regardless of the weight of the attachment. [N.C.G.S. §160A-215.2(a)(1)]

PENALTIES:

- ◆ If the return is filed after the due date, add penalty of 5% per month with a maximum of 25%, for both County tax and City/Town tax (minimum \$5.00 County and \$5.00 City/Town).
- ◆ If the tax is paid after the due date, add a penalty of 10% for both County and City/Town (minimum of \$5.00 County and \$5.00 City/Town).
- ◆ Interest at the rate of ¾% per month, or a fraction thereof, accrues from the due date on the principal amount of the tax paid.
- ◆ Any person, firm, corporation or association who willfully attempts in any manner to evade the tax or to make a return, or who willfully fails to pay such tax, in addition to the penalties imposed, shall be guilty of a Class H felony. Any person who willfully fails to pay the tax, make a return, supply any information or keep records, shall, in addition to other penalties, be guilty of a Class 1 Misdemeanor.

A return filed with the Cumberland County Tax Administrator's Office under this Ordinance is not a public record as defined by Chapter 132 section 1 of the North Carolina General Statutes and may not be disclosed except as required by law.

RETURNED CHECK PENALTIES:

Pursuant to N.C.G.S. §105-357.2(b) the penalty for presenting in payment of taxes a check that is returned because of insufficient funds or nonexistence of an account of the drawer is twenty-five dollars (\$25.00) or ten percent (10%) of the amount of the check, whichever is greater, subject to a maximum of one thousand dollars (\$1,000). In addition, pursuant to N.C. General Statute 25-3-506 there shall be a twenty-five dollar (\$25.00) processing fee. Payment of a returned check must be paid by cash, certified check or money order.

Administrative policies, rules, regulations and procedures for the assessment and collection of this tax are available from the Cumberland County Tax Administrator's Office by calling (910) 678-7590 or faxing (910) 678-7581.

The Ordinances imposing these taxes were adopted by the governing bodies of Cumberland County and the various municipalities. These ordinances should be reviewed for more information concerning the tax imposed.