



## RENTAL VEHICLE GROSS RECEIPTS TAX RETURN

**To be submitted by the 15th day of the Month following the Calendar Month reported.**

Report for Calendar Month of: \_\_\_\_\_

Account Number	Sales
1. Gross Retail Receipts of Applicable Vehicles (excluding taxes)	
	<b>Tax Due</b>
2. N. C. County Gross Receipts Tax	
Multiply Line 1 by Rate of 1 1/2%	
3. If Inside City/Town Limits: List City _____	
Multiply Line 1 by Rate of 1 1/2%	
4. Total Rental Vehicle Tax Due (add Lines 2 & 3)	
5. Add Penalty if filed after the 15th day of the Month (5% of Line 4 Taxes Due for each month)	
6. Total Due (add Lines 4 & 5)	
7. Additional Balance Owing or <Credit> Due	
<b>8. Total Remitted</b>	

Business Name & Mailing Address

Business Location:

  
  
  
  
  
  
  
  
  
  

N.C. Sales Tax #: \_\_\_\_\_

Business Owner(s):

Certification:  
 This is to certify that this report is to the best of my knowledge and belief a true and complete report for the month indicated.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Return with remittance to:  
  
**Rockingham County Tax Administration**  
**PO Box 68**  
**Wentworth, NC 27375-0068**

## INSTRUCTIONS:

### GENERAL:

1. Use the Rockingham County Rental Vehicle Tax Return to report the 1 1/2% County Rental Vehicle tax, and where applicable the 1 1/2% Municipality Rental Vehicle tax. Make a duplicate copy and retain it as part of your records.

2. A return shall be filed monthly on or before the fifteenth (15th) day of each month for all taxes due for the preceding calendar month. The taxes due shall be remitted with the monthly return or additional charges will be incurred. Remittance should be made by check or money order made payable to: Rockingham County Tax Department: DO NOT SEND CASH OR STAMPS. If you do not owe any tax for a month you should file a report showing : "No Tax Due" on Line 8. A return filed with the Rockingham County Tax Department under this ordinance is not public record as defined by Section 132-1 of the N.C. General Statute and may not be disclosed except as required by law.

3. Returns must be received in the Rockingham County Tax Office or postmarked by the U.S. Postal Service or overnight carrier, by the fifteenth (15th) day of the month. Any person, firm, corporation or association which willfully attempts in any manner to evade the Rental Vehicle Tax or to file a return, and who willfully fails to pay such tax or file such return, shall, in addition to the penalties imposed, be guilty of a misdemeanor, and shall be punished by a fine not to exceed \$1,000.00 or imprisonment not to exceed 6 months, or by both.

4. If the information regarding your trade name and address printed on the reports is incorrect, please show the changes on the name/address change page enclosed with your reports and return it to us so that we can make the necessary corrections. If the ownership of the business changes, a new registration is required. The new owner may secure an application for registration from the Rockingham County Tax Department. If you discontinue business operations or sell your business, please complete the "out of business" notification page and file it with your final Rental Vehicle Tax Return.

**RETURN CHECK PENALTIES:** N.C. General Statute 105-357 states: "The penalty for giving in payment of taxes a check that is returned because of insufficient funds or nonexistence of a account of the drawer is 10% of the amount of the check or a minimum penalty of \$25."

**Line 1:** Gross Retail Receipts - Enter the total amount of receipts, for the applicable vehicles, for the month excluding all taxes.

**Line 2:** County Gross Receipts Tax - Multiply Line 1 by a rate of 1 1/2% to compute the tax due.

**Line 3:** Inside City Limits - List City and Multiply Line 1 by a rate of 1 1/2% to compute the tax due.

**Line 4:** Total Rental Vehicle Tax Due - Add Line 2 and Line 3.

**Line 5:** Add Penalty if filed after due date - If the report is filed after the due date, add penalty of 5% per month of the tax due shown on Line 4 for each month, or fraction thereof, the report is delinquent. The maximum penalty for late filing is 25% of the Tax Due but in no case is the penalty less than \$5.00. If the tax is not paid when due, an additional penalty of 10% of the Tax Due will be added but in no case will the penalty for failure to pay be less the \$5.00.

**Line 6:** Total Due - Add Line 4 and Line 5.

**Line 7:** Additional Balance Owing or <Credit> Due - If you receive a notice from our office during the month indicating you have a balance or credit on your account, enter that figure on this line.

**Line 8:** Total Remitted - Total Tax Due from Line 6 plus any balance due or less any credit due. Make your check or money order payable for this amount.

If you need assistance please do not hesitate to contact the Rockingham County Tax Department at (336)342-8287 or (336)342-8289.



# Rockingham County Heavy Equipment Rental Tax Report

Report for \_\_\_\_\_ Quarter of \_\_\_\_\_  
\_\_\_\_\_ through \_\_\_\_\_ 20\_\_\_\_

Return with Remittance to:  
Rockingham County Tax Administration  
PO Box 68  
Wentworth, NC 27375-0068

SS/Federal ID # \_\_\_\_\_

Name of Firm/Owner \_\_\_\_\_

Business Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

Property Location \_\_\_\_\_

If inside city/town limits, list name of city/town \_\_\_\_\_

Business Phone: \_\_\_\_\_

\*\*\*NO TAX DUE(NO INCOME FOR THE QUARTER) CHECK HERE

\*\*\*If no longer in business, furnish date business ceased to operate \_\_\_\_\_

\*\*\*If business sold, furnish the name of the new owner \_\_\_\_\_

### Computation of Gross Receipts Tax

Account Number	Sales
1. Gross Receipts from Heavy Equipment Rentals (excluding taxes)	
	Tax Due
2. N. C. County Gross Receipts Tax Multiply Line 1 by Rate of 1 1/2%	
3. If Inside City/Town Limits: List City Multiply Line 1 by Rate of .8%	
4. Total Tax Due (add Lines 2 & 3)	
5. Add Penalty if filed after the 15th day of the Month (5% of Line 4 Taxes Due for each month)	
6. Total Due (add Lines 4 & 5)	
7. Additional Balance Owing or <Credit> Due **see instructions	
8. Total Amount Due & Remitted	

Please enclose your check with this form.

Check and form are due by the 15th day of the month.

Certification: This is to certify that this report is to the best of my knowledge and belief a true and complete report for the month indicated.

Authorized Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

This report must be signed by owner or by an authorized officer of the business, partnership or corporation.

## INSTRUCTIONS

### GENERAL:

1. Use the Rockingham County Heavy Equipment Rental Tax Return to report the 1 1/2% County Heavy Equipment Rental tax, and where applicable the .8% Municipality Rental Heavy Equipment tax. Make a duplicate copy and retain it as part of your records.

2. A return shall be filed monthly on or before the fifteenth (15th) day for all taxes due for the preceding calendar month. The taxes due shall be remitted with the monthly return or additional charges will be incurred. Remittance should be made by check or money order made payable to: Rockingham County Tax Department: DO NOT SEND CASH OR STAMPS. If you do not owe any tax for a month you should file a report marking the box "No Tax Due". A return filed with the Rockingham County Tax Department under this ordinance is not public record as defined by Section 132-1 of the N.C. General Statute and may not be disclosed except as required by law.

3. Returns must be received in the Rockingham County Tax Office or postmarked by the U.S. Postal Service or overnight carrier, by the fifteenth (15th) day of the month. Any person, firm, corporation or association which willfully attempts in any manner to evade the Heavy Equipment Rental Tax or to file a return, and who willfully fails to pay such tax or file such return, shall, in addition to the penalties imposed, be guilty of a misdemeanor, and shall be punished by a fine not to exceed \$1,000.00 or imprisonment not to exceed 6 months, or by both.

4. If the information regarding your trade name and address printed on the reports is incorrect, please show the changes on the name/address change page enclosed with your reports and return it to us so that we can make the necessary corrections. If the ownership of the business changes, a new registration is required. The new owner may secure an application for registration from the Rockingham County Tax Department. If you discontinue business operations or sell your business, please complete the "out of business" notification section of the page and file it with your final Heavy Equipment Rental Tax Return.

**RETURN CHECK PENALTIES:** N.C. General Statute 105-357 states: "The penalty for giving in payment of taxes a check that is returned because of insufficient funds or nonexistence of an account of the drawer is 10% of the amount of the check or a minimum penalty of \$25."

**Line 1:** Gross Retail Receipts - Enter the total amount of receipts, for the applicable heavy equipment, for the month excluding all taxes.

**Line 2:** County Gross Receipts Tax - Multiply Line 1 by a rate of 1 1/2% to compute the tax due.

**Line 3:** Inside City Limits - List City and Multiply Line 1 by a rate of .8% to compute the tax due.

**Line 4:** Total Heavy Equipment Rental Tax Due - Add Line 2 and Line 3.

**Line 5:** Add Penalty if filed after due date - If the report is filed after the due date, add penalty of 5% per month of the tax due shown on Line 4 for each month, or fraction thereof, the report is delinquent. The maximum penalty for late filing is 25% of the Tax Due but in no case is the penalty less than \$5.00. If the tax is not paid when due, an additional penalty of 10% of the Tax Due will be added but in no case will the penalty for failure to pay be less than \$5.00.

**Line 6:** Net Tax Due - Add Line 4 and Line 5.

**Line 7:** Add or Deduct any of the following:

\*Add Interest - If report is filed after the due date, add interest penalty of 3/4% per month of the tax due shown on line 6.

\*Add penalty if not paid when due- if the tax is not paid when due, add penalty of 10% per month of the tax due shown on line 6. In no case will the penalty for failure to pay be less than \$5.00

\*Add penalty if filed after due date- if the report is filed after the due date, add penalty of 5% per month of the tax due shown on Line 6 for each month. The maximum penalty for late filing is 25% of the Tax Due but in no case is the penalty less than \$5.00.

\*Deduct any credit due

**Line 8:** Total amount due- Add lines 6 and 7. Make your check or money order payable and remit for this amount.

If you need assistance please do not hesitate to contact the Rockingham County Tax Department at (336)342-8287 or (336)342-8289.