

Due Date:
Quarterly Tax Return:

**City – County Tax Collector
Mecklenburg County**

Account #:

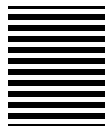
P.O. Box 32728 Charlotte, NC 28232

Ph#: (704) 336-7600

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**TAX RETURN
HEAVY EQUIPMENT TAX**

Returns must be filed and taxes paid on a quarterly basis and are due by the last day of the month following the end of the quarter.
Please carefully read the instructions printed on the back before completing this return.



Account Number _____

Social Security or Federal ID Number (optional) _____

Corporate/Legal Name: _____

Telephone Number: _____

Rental Office Location: _____

(include city/town/zip) _____

Computation of Heavy Equipment Tax	Column A	Column B		Column C
	Sales	Tax Due		Total
		City/Town	County	
1. Gross receipts for short-term rental of heavy equipment (excluding sales tax)	\$			
2. Heavy Equipment Rental Tax City/Town (multiply line 1 by 0.8%)		\$		
3. Heavy Equipment Rental Tax County (multiply line 1 by 1.2%)			\$	
4. Total Heavy Equipment Rental Tax due (add lines 2 and 3)				\$
5. Penalty due - filed after due date (multiply line 4 by 5% per month; 25% maximum)				\$
6. Interest due (multiply line 4 by 0.75% per month)				\$
7. Penalty due – paid after due date (multiply line 4 by 10%)				\$
8. Excess tax collected				\$
9. Total due (add lines 4 through 8) (make check payable to: City-County Tax Collector)				\$

Please complete the following regarding any changes to this account.

<input type="checkbox"/> Location address	<input type="checkbox"/> Change of ownership	Please explain and attach documentation (i.e., Bill of Sale):
<input type="checkbox"/> Mailing address	<input type="checkbox"/> Trade name	
<input type="checkbox"/> Telephone number	<input type="checkbox"/> Date sold / /	
<input type="checkbox"/> Other	<input type="checkbox"/> Date closed ____/____/____	

Certification: I hereby certify that I have examined this return. To the best of my knowledge and belief, this is a true and complete return submitted in good faith covering the quarter specified. This return is in accordance with the records of the reporting taxpayer.

Date: _____ Name: (please print) _____ Signature: _____

TAXPAYER ALERTS APPEAR BELOW	
PAID DATE	POSTED DATE
FILED DATE	RECEIVED BY
AMOUNT RECEIVED	

Heavy Equipment Tax Instructions

Filing Information

- A return must be filed and the tax paid on a quarterly basis and is due on or before the last day of the month following the end of the quarter. The return may be filed by personal delivery, U.S. mail, or online. If mailed, the return will be deemed filed as of the date shown on the postmark affixed by the U.S. Postal Service. Please note that the date on a metered stamp is not deemed to be a filing date.
- A return must be filed each quarter even if no tax is due, to file and remit payment online visit <http://paytax.charmeck.org>.
- The returns are due as follows:
 - 1st Quarter: January – March (Due April 30th)
 - 2nd Quarter: April – June (Due July 31st)
 - 3rd Quarter: July – September (Due October 31st)
 - 4th Quarter: October – December (Due January 31st)
- Remittance should be made by check or money order and payable to the City-County Tax Collector. Do not send cash.
- “Heavy Equipment Tax” includes taxes on the following:
 - (i) Earthmoving, construction or industrial equipment that is mobile, weighs at least 1,500 pounds and meets any of the descriptions listed in this subdivision. The term includes an attachment for heavy equipment, regardless of the weight of the attachment.
 - (a) It is a self-propelled vehicle that is not designed to be driven on a highway.
 - (b) It is industrial lift equipment, industrial material handling equipment, industrial electrical generation equipment or a similar piece of industrial equipment.
 - (ii) Short-term lease or rental – Defined in G.S. 105-187.1 – a lease or rental that is not a long-term lease or rental.
- “Gross receipts” include the rental charges of heavy equipment and all attachments and miscellaneous administration fees (maintenance agreements, fuel charges, etc).

Penalties, Interest, and Remedies

- Line 5 - if the return is filed after the due date, add a penalty of five percent (5%) of the amount of the tax, with an additional five percent (5%) for each additional month, not exceeding twenty-five percent (25%) in total, or five dollars (\$5.00), whichever is greater for each of the following:
 - (i) City/Town Heavy Equipment Tax (Line 2);
 - (ii) County Heavy Equipment Tax (Line 3);
- Line 6 - at the time the tax is due until it is paid, interest will accrue at the rate of 0.75% per month, or a fraction thereof, on the principal amount of the tax. Examples provided:
 - (i) If taxes are due June 30 and are paid July 31; interest is due at 0.75%.
 - (ii) If taxes are due June 30 and are paid August 1; interest is due at 1.50% (0.75% each for July and August).

Penalties, Interest, and Remedies (continued)

- (iii) If taxes are due June 30 and are paid August 31; interest is due at 1.50% (0.75% each for July and August).
- Line 7 - if you fail to pay the tax when due, add a penalty of ten percent (10%) of the amount of the tax and in no event should it be less than five dollars (\$5.00) for each of the following:
 - (i) City/Town Vehicle Rental Tax (Line 2);
 - (ii) County Vehicle Rental Tax (Line 3);
- When the bank returns a check because of insufficient funds or the nonexistence of an account, a penalty will be assessed of \$1.00 or ten percent (10%) of the amount of the check, whichever is greater, subject to a maximum of \$1,000.00 per North Carolina General Statute (NCGS) 105-236(a)(1).
- Any taxpayer who willfully attempts, or any person who aids or abets any taxpayer to attempt in any manner to evade or defeat a tax imposed herein or its payment, shall, in addition to other penalties provided by law, be guilty of a Class H felony.
- Any taxpayer required to collect, withhold, account for, and pay over any tax who willfully fails to collect or truthfully account for and pay over the tax shall, in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor.
- Any taxpayer required to pay any tax, to make a return, to keep any records, or to supply any information, who willfully fails to pay the tax, make the return, keep the records, or supply the information, at the time or times as required by law, or rules issued pursuant thereto, shall, in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor.
- Information on penalty waivers can be obtained by contacting the Business Tax Collections Office and by visiting <http://tax.charmeck.org>.

Policies and Procedures

- Mecklenburg County Board of Commissioners adopted an ordinance levying a tax on gross receipts derived from retail short-term lease or rental of heavy equipment and an ordinance levying a privilege tax on retailers engaged in the business of retail short-term lease or rental of heavy equipment.
- A return filed with the Mecklenburg County Office of the Tax Collector, under this Ordinance, is not a public record as defined in Chapter 132-1.1(b) of the North Carolina General Statutes, and may not be disclosed except as required by law.
- Disclosure of your Social Security (SSN)/Federal Identification (FIN) number is optional under 42, U.S.C. 405(c)(2)(C)(i). Your SSN/FIN will be used to verify your identity. It may also be used to facilitate collection of business taxes if such taxes become delinquent. For collection purposes, your SSN/FIN may be disclosed to: (i) a bank or an employer to attach bank accounts or garnish wages; (ii) to other local governments and other departments of this local government to facilitate the collection of taxes and other obligations owed to those governments and departments; (iii) to the state to claim payment from any state income tax refund that might otherwise be owed to you.
- Administrative policies, rules, regulations, and procedures for the assessment and collection of these taxes are available at the Business Tax Collection office.