

Due Date:
For the month of

**City – County Tax Collector
Mecklenburg County**

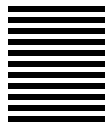
Account #:

P.O. Box 32728 Charlotte, NC 28232

Ph#: (704) 432-4200 Fax#: (704) 336-7602

**TAX RETURN
VEHICLE RENTAL & U-DRIVE-IT TAX**

**Must be filed on or before the twentieth (20th) day of each month following the month in which the tax accrues.
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: _____

Street Address of Property: _____

Telephone Number: _____

Location of rental vehicle(s): _____

(Include city/town/zip) _____

Computation of Vehicle Rental & U-Drive-It Tax	Column A	Column B		Column C
	Sales	Tax Due		Total
		City/Town	County	
1. Gross receipts for short-term rental vehicles (excluding sales tax)	\$			
2. Vehicle Rental Tax due (multiply line 1 by 1.5% for City/Town & County)		\$	\$	\$
3. Gross receipts for U-Drive-It Tax (see instructions on the back)	\$			
4. U-Drive-It Tax due (multiply line 3 by 5%)			\$	\$
5. Sub-total (add lines 2 and 4)		\$	\$	\$
6. Penalty due - filed after due date (multiply line 5 by 5% per month; 25% maximum)		\$	\$	\$
7. Penalty due - paid after due date (multiply line 5 by 10%)		\$	\$	\$
8. Interest due (multiply line 5 by 0.75% per month)		\$	\$	\$
9. Excess tax collected				\$
10. Annual vehicle license tax (City of Charlotte jurisdiction only) vehicle count _____ x \$30 (payable with January return)				\$
11. Total due (add lines 5 through 10) (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 month 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	

Vehicle Rental & U-Drive-It Tax Instructions

Filing Information

- A return must be filed and the tax paid by the twentieth (20th) day of the month following the month in which the tax accrues. 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 month even if no tax is due, to file and remit payment online visit <http://MeckNC.gov/paytax>.
- Remittance should be made by check or money order and payable to the City-County Tax Collector. Do not send cash.
- "Gross receipts" include the rental charges of a vehicle and all accessories (shipping pads, trailer hitch, hand truck, etc) and miscellaneous administration fees (maintenance agreements, fuel charges, etc).
- "Vehicle Rental Tax" includes taxes on the following types of vehicles:
 - (i) A motor vehicle of the private passenger type, including a passenger van, mini-van, sport-utility vehicle, motorcycle, or recreational vehicle.
 - (ii) A motor vehicle of the cargo type, including a cargo van, pickup truck, or truck with a gross vehicle weight of 26,000 pounds or less, used predominantly in the transportation of property other than commercial freight and that does not require the operator to possess a commercial driver's license; and
 - (iii) A trailer or semi-trailer with a gross vehicle weight of 6,000 pounds or less.
- "U-Drive-It Tax" includes taxes on the following types of vehicles:
 - (i) Motor vehicles of the private passenger type as taxed by the vehicle rental taxes except for recreational vehicles.
 - (ii) Property-hauling vehicles (truck or trailer) under 7,000 pounds that do not haul products for hire.
- Line 3 – Column A will equal line 1 minus rental revenues for rental of recreational vehicles, property-hauling vehicles (truck or trailer) 7,000 pounds and over, and trailers with a gross vehicle weight over 6,000 pounds but less than 7,000 pounds.

Penalties, Interest, and Remedies

- Line 6 - 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 (25%) in total, or \$5.00, whichever is greater for each of the following:
 - (i) City/Town Vehicle Rental Tax (Line 2);
 - (ii) County Vehicle Rental Tax (Line 2); and
 - (iii) U-Drive-It Tax (Line 4)
- 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 \$5.00 for each of the following:

Penalties, Interest, and Remedies (continued)

- (i) City/Town Vehicle Rental Tax (Line 2);
- (ii) County Vehicle Rental Tax (Line 2); and
- (iii) U-Drive-It Tax (Line 4)
- Line 8 - 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 below:
 - (i) If taxes are due February 20 and are paid March 21, interest is due at 0.75%.
 - (ii) If taxes are due February 20 and are paid April 2; interest is due at 0.75%.
 - (iii) If taxes are due February 20 and are paid April 21; interest is due at 1.5% (0.75% + 0.75%).
- When the bank returns a check because of insufficient funds or 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://MeckNC.gov/taxes>.

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 motor vehicles and an ordinance levying a privilege tax on retailers engaged in the business of leasing U-Drive-It vehicles.
- 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 Collections office.