

## INSTRUCTIONS

### GENERAL:

1. Use the County Heavy Equipment Rental Tax Report to report the 1.2% County Heavy Equipment Rental Tax, and where applicable (Municipality) 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 **last day of the month following the end of a quarter** for all taxes due for the preceding calendar quarter. 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: *{Durham County Tax Collector}* DO NOT SEND CASH. **If you do not owe any taxes for the month, mark the box above the computation report showing "No Tax Due."** A return filed with the Durham County Tax Office 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 Durham County Tax Office or postmarked by the U.S. Postal Service or overnight carrier, by the last day of the month following the end of each quarter. 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 call (919)560-0300 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 Durham County Tax Administration Office. If you discontinue business operations or sell your business, please complete the area above the computation report with that information.

**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."

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

**Line 2:** County Gross Receipts Tax - Multiply Line 1 by a rate of 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:** Additional Balance Owning 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 6:** Net tax due- Total tax due from line 4 plus any balance due or less any credit due.

**Line 7:** Add Interest- If report is filed after due date, add interest penalty of  $\frac{3}{4}$  % per month of the tax due shown on line 6.

**Line 8:** 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.

**Line 9:** 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.

**Line 10:** Total amount due- Add lines 6,7,8,and 9. Make your check or money order payable for this amount.

If you need assistance with any of the above information please contact us at (919)560-0300.