



Office of the Tax Administrator

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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 ACCRUES)

PLEASE READ CAREFULLY INSTRUCTIONS PRINTED ON BACK FOR COMPLETING THIS FORM

For The Period Of _____ to _____
Month/Day/Year Month/Day/Year

Account Number _____ Owner ID _____

Corporate Name _____

Federal ID or Social Security Number _____

Trade Name or Care of Name _____

Contact Phone Number _____

Mailing Address _____

Contact Person _____

City _____ State _____ Zip Code _____

Email Address _____

Street Address of Heavy Equipment Rental(s): _____
 Include City / Town & Zip: _____

Computation of Heavy Rental Tax	Column A	Column B	
	Sales	Tax Due	
	\$	County	City/Town
1. Gross Receipts for short-term heavy equipment rental (excluding sales tax)			
2. Heavy Equipment Rental Tax Due (line 1 x 1.2% for County)		\$	
3. Heavy Equipment Rental Tax Due (line 1 x 0.8% for City/Town)			\$
4. Excess Tax Collected		\$	\$
5. Penalty - Filed after Due Date: (5% of tax due per month - max 25%)		\$	\$
6. Penalty - Paid after Due Date: (10% of the tax due)		\$	\$
7. Interest - (0.75% of tax due per each month late)		\$	\$
8. Total of County / Total of City/Town		\$	\$
9. TOTAL TAX / PENALTY DUE (Make Check Payable to Cumberland 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 & attach documentation (i.e., Bill of Sale):
<input type="checkbox"/> Mailing Address	<input type="checkbox"/> Trade Name	
<input type="checkbox"/> Phone Number	<input type="checkbox"/> Date Sold	
<input type="checkbox"/> Other	<input type="checkbox"/> Date Closed	

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	
Return Postmark Date	
Payment Postmark Date	

RETURN TO CUMBERLAND COUNTY TAX ADMINISTRATION WITH REMITTANCE

CUMBERLAND COUNTY HEAVY EQUIPMENT RENTAL TAX INSTRUCTIONS

Filing Information

- A return must be filed, and the tax paid by the last day of the month following the calendar quarter 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 or by online services such as STAMPS.COM is not considered official U.S. Postal Service postmarks and will incur penalties if received untimely.
- You must file a report each month **even if you do not owe any tax.**
- Remittance should be made by check or money order and payable to the Cumberland County Tax Collector. Do not send cash.
- Gross Receipts include the rental charges of heavy equipment and all attachments and miscellaneous administration fees (maintenance agreements, fuel charges, etc.).

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

- A self-propelled vehicle that is not designed to be driven on a highway; or
- 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)]

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 gross receipts 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.

Penalties, Interest and Remedies

- Line 5 – If the return is filed after the due date, add a 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 for both County and City/Town tax.
- Line 6 – If you fail to pay the tax when due, add a penalty of ten percent (10%) of the amount of the tax for both County and City/Town tax.
- Line 7 – 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.
- 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 N.C. General Statute 105-236(a)(1).
- 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, 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.

Policies and Procedures

- Cumberland County approved an ordinance levying a tax on gross receipts derived from businesses engaged in the business of short-term leasing or renting of heavy equipment. "Short-term" is defined as the rental or lease for a period of less than one year.
- 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.
- 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, 910-678-7592 or faxing 910-678-7582.