

HEAVY EQUIPMENT RENTAL
GROSS RECEIPTS TAX RETURN

PLEASE READ CAREFULLY – INSTRUCTIONS GENERAL INSTRUCTIONS ATTACHED

For the period of _____ to _____
Month/Day/Year Month/Day/Year Personal Property Account Number

Trade Name Corporate/Legal Name SSN or Federal EIN

Mailing Address Location of Equipment

City State Zip City State Zip

Contact Person Business Phone Number

Line 1: Gross Receipts for Short-term Heavy Equipment Rental \$ _____
Line 2: H.E. Rental Tax Due (Line 1 x 2% if county only, if in municipality see attachment) \$ _____
Line 3: H.E. Rental Tax Due for town if applicable (Paid to town) \$ _____
Line 4: Interest/Penalty Due: (1.17% per month or partial month) \$ _____
Line 5: **TOTAL REMITTANCE** \$ _____
(Make Check Payable to Commissioners of Carroll County)

IF YOU HAVE HAD ANY CHANGES SINCE YOUR LAST RETURN, PLEASE COMPLETE THE FOLLOWING:

Please note that the following have changed since the last return:

- Mailing Address Location Address Trade Name Phone Number

This is a Final Return Please cancel my account as of ____/____/_____
Indicate Reason _____

Change of Ownership Business was sold or transferred as of ____/____/_____
Business was sold or transferred to _____

CERTIFICATION: I declare under penalties of perjury, pursuant to Tax-Property Article 1-201 of the Annotated Code of Maryland, that this return, including all statements and schedules attached hereto, has been examined by me, and is, to the best of my knowledge and belief, a true, correct and complete return.

Date _____ Name – Please Print _____

Signature _____

GENERAL INSTRUCTIONS

Returns must be filed and payment made by the last day of the month following the calendar quarter in which the tax accrues. The return may be filed by personal delivery or by U.S. mail. If mailed, the return will be deemed filed as of the date shown on the postmark affixed by the U.S. Postal Service.

Returns must be filed each quarter, even when no tax is due. Returns are due the last day of month following the end of the quarter.

Your return must be signed. Returns received without a valid signature will not be deemed to be filed and received until the valid signature is contained. You must use the form provided. You may make copies of the form if needed. Remittance should be made by check or money order made payable to Commissioners of Carroll County. **DO NOT SEND CASH.**

Gross Receipts include rental charges of heavy equipment and all accessories and attachments.

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 heavy equipment tax:

- Miscellaneous Administration Fees
- Any allowance for heavy equipment taken in trade as partial payment on the lease or rental amount.
- Returned check will be charged a fee of \$35.00.
- 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.

Heavy Equipment shall mean construction, earthmoving, or industrial equipment that is mobile including any attachments for the heavy equipment. It includes a self-propelled vehicle that is not designed to be driven on a highway, and industrial electrical generation equipment, industrial lift equipment, industrial material handling equipment, and other similar industrial equipment. (§9-609(A)(4) of Article 24 of the Annotated Code of Maryland)

Municipality Heavy Equipment Gross Receipts Tax: If your business is located in a municipality the 2% Gross Receipts tax is divided between the County and the municipality. See attachment for the percentages for your municipality. Please note that these percentages may change yearly based on changes in tax rates.

Interest and Penalties: Interest and Penalties at the rate of 1.17% per month, or fraction thereof, accrues from the due date on the principal amount of the tax paid.

Returned Check Charges: There is a returned check charge in the amount of thirty five dollars (\$35.00) for any check returned by the bank for any reason. In addition, interest and penalties will continue to accrue on the principal due. Subsequent payment following a returned check must be made by cash, certified check or money order.

If you have any questions, please contact us at 410-386-2971.

MUNICIPAL HEAVY EQUIPMENT GROSS RECEIPTS TAX

If a business is located where both the county and the municipality collect personal property tax separately, the business should contact both offices to discuss how each jurisdiction plans to handle the gross receipts tax collections. In addition, any business in a locality with a county and municipal personal property tax will need to determine the proportion of the collected gross receipts tax that will be remitted to the county and the municipal corporation. For example, if the county has a rate 2.18 and the municipality has a rate of 1.5, the percentage of total tax collected during any period that should be remitted to the municipality is:

$$1.5 / (2.18 + 1.5) \times 100\% = 40.76\%$$

Jurisdiction **Personal Property Current Rates as of July 1, 2012**

Carroll County	2.545
City of Taneytown	.80
Town of Sykesville	.875
Town of Manchester	.46
City of Westminster	1.10
Town of Hampstead	.50
Town of New Windsor	.40
Town of Union Bridge	.75
Town of Mount Airy	.42