



HOWARD COUNTY DEPARTMENT OF FINANCE

3430 Courthouse Drive

Ellicott City, Maryland 21043

410 -313 -4083

Personal Property Desk
customerservice @howardcountymd.gov

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**HEAVY EQUIPMENT RENTAL GROSS RECEIPTS
ANNUAL REPORT AND TAX RETURN GENERAL INFORMATION**

Enclosed are your annual report for the Heavy Equipment Rental Gross Receipt Tax and a supply of quarterly return forms for your business.

IMPORTANT: The Heavy Equipment Rental Gross Receipts Tax requires that a list of all personal property, including the original cost and date of acquisition that is subject to the Gross Receipts Tax and is exempt from Personal Property Tax under §7-243 of the Tax-Property Article of the Annotated Code of Maryland be submitted to the County by July 31 each calendar year.

The attached annual report should accompany that listing each year. While this form is not due until July 31, you should review the specifications prior to completing your Personal Property Return to be sure you qualify for the exemption. If you qualify, then beginning July 1, 2011 you should collect this tax.

- You are required to file a return each quarter, even if you do not have any rental receipts for the quarter. You must indicate the time period of the quarter for the return you are filing.
- 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. Forms are also available on our Website at www.howardcountymd.gov.
- Returns are due on the last day of the month following the calendar quarter in which the tax is accrued. Late payments will be charged interest at the same rate as unpaid Personal Property Tax.
- The return may be filed by personal delivery to the Howard County Department of Finance or mailed to the Howard County Department of Finance, P.O. Box 3370, Ellicott City MD 21041-3370. Returns submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the United States Postal Service. If no date is shown on the postmark, the return shall be deemed to be filed when received in the office of the Director of Finance. Remittance should be made by check or money order made payable to Director of Finance Howard County. **DO NOT SEND CASH.**
- Mail all returns, payments and correspondence in regard to Heavy Equipment Rental Gross Receipts Tax to P.O. Box 2748, Ellicott City MD 21041-2748. Do not send mail to our P.O. Box 37237, Baltimore MD lockbox address. This address is for real & personal property tax only. In addition, do not include any other type of tax payment with the Heavy Equipment Rental Gross Receipts Tax payment.
- If you are closing, transferring or selling the business: The Department of Finance must be notified immediately of any change in address, ownership, or if business operations cease.
- 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 410-313-4083.



HOWARD COUNTY, MARYLAND
 DIRECTOR OF FINANCE
 P.O. Box 2748
 ELLICOTT CITY, MD 21041-2748
 410-313-4083

**HEAVY EQUIPMENT RENTAL
 GROSS RECEIPTS TAX ANNUAL REPORT**

PLEASE READ CAREFULLY – INSTRUCTIONS PRINTED ON BACK FOR COMPLETING THIS FORM

Company Name (Legal): _____

Trade Name: _____

Personal Property Tax ID: _____ SSN or Federal EIN: _____

Contact Name & Title: _____ Contact Phone: _____

Business Phone: _____ Fax: _____ Email: _____

Mailing Address: _____

Physical Address: _____

Same As Above

Check if you have more than one location in the county and attach physical address information for each.

This business is described under Code 532412 of the North American Industry Classification System as published by the United States Census Bureau. Yes No

Total Annual Gross Receipts for 2010 (All Rentals/Short-Term Leases) _____ (L1)

Annual Gross Receipts on Heavy Equipment Rentals/S-T Leases Only for 2010 _____ (L2)

Is the amount on L2 the largest segment of the amount on L1 (Circle one) YES NO (L3)

If L3 is YES, then you must charge the Heavy Equipment Gross Receipts Tax. Attach a detailed list of each piece of equipment that you claim will be exempt from personal property tax due to the Heavy Equipment Gross Receipts Tax. This list should contain: equipment description, model number, serial number, year acquired, and original cost.

In addition, you should list the total dollar amount of exempt personal property on Line 11 of Form 4B of your 2011 Maryland Personal Property Tax Return.

If L3 is NO, then you should not charge the Heavy Equipment Gross Receipts Tax and you must list your heavy equipment on your 2011 Maryland Personal Property Return as taxable tangible personal property.

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 _____

(Do Not Write Below This Line)

___ Form Complete ___ Form Signed ___ Listing Attached

Verified by _____ Date _____