HEAVY EQUIPMENT RENTAL GROSS RECEIPTS TAX RETURN

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

For the period of ________________ to __________________

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            Email               Business Phone Number

| Line 1: Gross Receipts for Short-term Heavy Equipment Rental          | $__________________ |
| Line 2: H.E. Rental Tax Due (Line 1 x 2%)                              | $__________________ |
| Line 3: Interest/Penalty Due: (1.5% per month or partial month)       | $__________________ |
| Line 4: TOTAL REMITTANCE                                              | $__________________ |

(Make Check Payable to Director of Finance Howard 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  ☐ Email

☐ This is a Final Return

Please cancel my account as of _____/___/_______
Indicate Reason __________________________________________________________

☐ Change of Ownership

Business was sold or transferred as of _____/___/_______ (circle one)
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 __________________________

(Do Not Write Below This Line)

___ Form Complete       ___ Form Signed
___ Tax Computed Correctly     ___ Penalty/Interest Paid if due
___ Notice of Non-Compliance Mailed (date)     ___ Corrected Return/ Additional Payment/ Backup Doc’s received (date)

Verified by __________________ Date __________________
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.

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 is needed. Forms are also available on our Website at www.howardcountymd.gov.

Remittance should be made by check or money order made payable to Director of Finance Howard 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 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.

_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)

_Interest and Penalties:_ Interest and Penalties at the rate of 1.5% 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 410-313-4087.