

WAKE COUNTY TAX ADMINISTRATION
RENTAL VEHICLE TAX DIVISION
P.O. BOX 2719, RALEIGH NC 27602-2719
(919) 856-5999

Report For Calendar Month Of:

To Be Filed On Or Before:

Wake County Rental Vehicle Tax Return

Account #:

Corporate Name & Address:

Trade Name & Business Location:

1. Gross Retail Receipts (Excluding Sales Tax)

2. County Tax - Multiply Line 1 by 1 ½% (.015)

3. If Within a Municipality - Multiply Line 1 by 1 ½% (.015)

Enter Municipality Name:

4. Total Gross Receipts Tax Due – Add Lines 2 and 3

5. Add penalties and interest if filed after due date

6. Total Tax & Penalty Due - Add Lines 4 and 5

7. Balance Due, (Credit) Due, Excess Tax Collected

8. **Total Amount to be Remitted** – Line 6 plus any balance due or less any credit due from Line 7

SALES

TAX DUE

CERTIFICATION: This is to certify that this report is to the best of my knowledge and belief a true and complete report for the month indicated.

Date:

Signature:

Telephone #:

-----Cut here before returning with payment-----

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GENERAL INFORMATION

Use this coupon to report the 1 1/2% Wake County Rental Vehicle Tax and also the 1 1/2% municipal Rental Vehicle Tax if applicable.

A report must be filed each month on or before the **twentieth day of the month** following the month in which the tax accrues. The tax shown to be due must be paid with the report or penalties will be charged. Remittance should be made by check or money order made payable to: **Wake County Department of Tax Administration**. DO NOT SEND CASH. If you do not owe any tax for a month, you should file a report showing "No Tax Due" on Line 8. A return filed with the Wake County Department of Tax Administration 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.

Returns must be received in the Wake County Tax Administration office or postmarked by the U.S. Postal Service by the twentieth day of the month following the month in which the tax accrues. Any person who willfully attempts, or any person who aids or abets any person to attempt in any manner to evade or defeat a tax or its payment, shall, in addition to other penalties provided by law, be guilty of a Class H felony.

RETURN CHECK PENALTIES

N. C. General Statute 105-236 states: "When the bank upon which any uncertified check tendered to the Department of Revenue in payment of any obligation due to the Department returns the check because of insufficient funds or the nonexistence of an account of the drawer, the Secretary shall assess a penalty equal to ten percent (10%) of the check, subject to a minimum of one dollar (\$1.00) and a maximum of one thousand dollars (\$1,000). This penalty does not apply if the Secretary finds that, when the check was presented for payment, the drawer of the check had sufficient funds in the account at a financial institution to pay the check and, by inadvertence, the drawer of the check failed to draw the check on the account that had sufficient funds.

HOW TO PREPARE THE REPORT

- Line 1:** Gross Retail Receipts - Enter the total amount of applicable vehicle receipts for the month excluding all sales tax.
- Line 2:** Wake County Gross Receipts Tax - Multiply Line 1 by a rate of 1 1/2% to compute the tax due.
- Line 3:** If Inside City Limits - List city name and multiply Line 1 by a rate of 1 1/2% to compute the tax due.
- Line 4:** Total Rental Vehicle Tax Due - Add Line 2 and Line 3.
- Line 5:** Add penalties and interest 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 4 for each month, or fraction thereof, the report is delinquent. The maximum penalty for late filing is 25% of the Tax Due. If the tax is not paid when due, an additional penalty of 10% of the Tax Due will be added. Interest is added to late returns at the rate of 5% per annum (.4167% per month)
- Line 6:** Total Tax Due - Add Line 4 and Line 5.
- Line 7:** Balance Due, (Credit) Due, Excess Tax Collected - 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. If excess tax is collected, enter here. If the total entered on this line is a combination of amounts, note "See Attached" and supply a worksheet detailing all items that make up the total of Line 7.
- Line 8:** Total Remitted - Total Tax Due from Line 6 plus any balance due or less any credit due. Make your check or money order payable for this amount.