

Wake County Tax Administration

Gross Receipts Tax Division
P. O. Box 2719, Raleigh NC 27602-2719
(919) 856-5999

Heavy Equipment Tax Return**Report for Calendar Months/Year:**

Due Date: On or before the last business day of the month following the quarter in which the tax accrues. Quarters end on March 31, June 30, September 30, and December 31.

Late reports and payments are subject to penalties.

Account #:**Owner Name:****Federal ID #:**

(Optional)

Trade Name:**Business Location:****SALES****TAX DUE**

1. Gross retail receipts of applicable rentals (excluding sales tax)

2. **Heavy Equipment Tax due** (Multiply Line 1 by 0.008)

3. Failure to file penalty: Filed after due date (Multiply Line 2 by 0.05 per month late; 25% maximum)

4. Failure to pay penalty: Paid after due date (Multiply Line 2 by 0.10)

5. Interest due: Paid after the due date (Multiply Line 2 by 0.004167 per month late)

6. Excess tax collected

7. **Total due** (Sum of Lines 2 through 6)

8. Enter any account balance due or credit amount, if applicable.

9. **Amount to pay** (Sum of Lines 7 and 8)

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 #: _____

Printed Name: _____ Title: _____

Email Address: _____

Filing Information

- A return must be filed on or before the last business day of the month following the end of a quarter for all tax due for the preceding calendar quarter. The tax due must be remitted with the return or additional charges will be incurred. The return may be filed:
 - Online at wake.gov/tax/fileonline. Your account PIN is required when filing online. If you do not have your PIN, it may be obtained by calling 919-856-5999.
 - By mail to **Wake County Tax Administration, Gross Receipts Tax Division, P.O. Box 2719, Raleigh NC 27602-2719**. If mailed, the return will be deemed filed as of the date shown on the postmark affixed by the U.S. Postal Service or overnight courier. Metered mail is considered received as of the date the remittance is received in this office.
 - In person at **Wake County Tax Administration, 301 S. McDowell St., Suite 3800, Raleigh NC 27601**.
- Make check or money order payable to: **Wake County Tax Administration**. DO NOT MAIL CASH.
- A return must be filed each month even if no tax is due. File a return indicating "No Tax Due" on the coupon or file a "Zero Due Return" using the online system.
- As provided in North Carolina General Statute §153A-148.1, a return filed with Wake County Tax Administration shall not be considered a public record and information contained in a return may not be disclosed except as required by law.

For additional information on Gross Receipts Tax and its regulations, visit wake.gov/grossreceipts.

Return Payment Penalties

Per North Carolina General Statute 105-236, the penalty for presenting a check or electronic funds transfer that is returned is \$25.00 or 10% of the amount of the check or electronic invoice, whichever is greater, subject to a maximum of \$1,000.00. This penalty will be added to and collected in the same manner as the taxes for which the check or electronic payment was given.

How to Prepare the Return

Line 1:	Gross retail receipts - Enter the total amount of receipts for the month excluding all sales tax. This figure should include all applicable heavy equipment rental receipts.
Line 2:	Heavy Equipment Tax due - Multiply the amount shown on Line 1 by 0.008 to compute the tax due.
Line 3:	Failure to file penalty: Filed after due date - If the return is filed after the due date, add a penalty of 5% of the amount shown on Line 2, with an additional 5% for each additional month late, not exceeding 25% in total.
Line 4:	Failure to pay penalty: Paid after due date - If the tax is not paid when due, add a penalty of 10% of the amount shown on Line 2.
Line 5:	Interest due: Paid after the due date - If the tax is not paid by the due date, interest must be added at a monthly rate of 0.4167% (equivalent to 5% annually). To calculate the interest, multiply the amount shown on Line 2 by 0.004167 for each month the payment is late.
Line 6:	Excess tax collected - 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 shown on Line 6.
Line 7:	Total due – Sum of the amounts shown on Lines 2 through 6.
Line 8:	Account balance due or credit amount - If you received a notice from our office indicating you have a balance or credit on your account, enter that amount on this line.
Line 9:	Amount to pay - The amount shown on Line 7 plus any balance due, or less any credit due, shown on Line 8. Remit payment for this amount.