



Tax Administration

Gross Receipts Tax Division
301 S. McDowell Street, Suite 3800
P.O. Box 2719 Raleigh, NC 27602
TEL 919 856 5999 FAX 919 743 4728
www.wake.gov/tax

GROSS RECEIPTS HEAVY EQUIPMENT ACCOUNT APPLICATION

THIS APPLICATION MAY ALSO BE COMPLETED ONLINE, AT WAKE.GOV/TAX/GR/APP

Attention: Complete this application ONLY if your business is in one of the following taxing jurisdictions:
Apex, Cary, Garner, Knightdale, Morrisville, Raleigh, or Zebulon.

For Tax Year: _____ Taxing Jurisdiction: _____

Company Legal Name/Corporate Name _____

Trade Name (DBA) _____

Physical Location of Business
(Include Suite/Unit #, City, State, and ZIP Code) _____

Business Mailing Address
(☐ Check if same as physical location) _____

Business Phone (_____) Ext. _____ Business Fax (_____) _____

Email Address _____

Date Business Opened _____

Ownership Type (SSN or Fed ID required) ☐ Sole Proprietor ☐ Corporation ☐ LLP ☐ LLC
SSN _____ Fed ID # _____

Banking Institution Name _____

Name of Owner or Officer _____

Home Address _____

Email Address _____

Cell Phone (_____) Additional Phone (_____) _____

CPA/Accountant/Bookkeeper _____

Mailing Address
(Include Suite/Unit #, City, State, and ZIP Code) _____

Email Address _____

Business Phone (_____) Ext. _____ Business Fax (_____) _____

I authorize the office of tax administration to discuss my business returns with my preparer. _____ Initial

Line 1:	Total of all sales and rentals for the prior year	\$ _____
Line 2:	Total of only heavy equipment rental receipts for the prior year	\$ _____
Line 3:	Divide Line 2 by the amount in Line 1 and enter percent here	_____ %

If the percentage on Line 3 is greater than 50%, you are required to charge the Heavy Equipment Gross Receipts Tax. Equipment subject to this tax should not be included on your business personal property tax listing for the same period. However, all other taxable business property, such as furniture, fixtures, computers, etc., must still be listed.

Please retain all supporting documentation, including working papers, financial records, and tax returns used to calculate these figures. **An auditor from the Wake County Department of Tax Administration will contact you to verify the information.**

Additionally, if you qualify to charge the tax, you must submit a detailed list of equipment claimed as exempt from property tax. The list must include the following for each item:

- Description
- Model and serial numbers
- Year acquired
- Original invoice cost
- Estimated weight
- Business personal property account number under which this equipment was previously reported

If the percentage listed on Line 3 is 50% or less, you are not eligible to charge the Heavy Equipment Gross Receipts Tax. In this case, all qualifying heavy equipment must be reported on your business personal property tax listing form.

Please note that this application is required annually. Failure to submit a new application each year while continuing to charge the tax may result in a business audit. If it is found that you were ineligible to charge the tax, all heavy equipment will be subject to Business Personal Property Tax, along with any applicable penalties.

AFFIRMATION: I CERTIFY THAT, TO THE BEST OF MY KNOWLEDGE, THIS APPLICATION IS ACCURATE AND COMPLETE.

Signature _____ Title _____

Print Name _____ Date _____

MAIL COMPLETED APPLICATION TO:

Wake County Tax Administration
Gross Receipts Division
P. O. Box 2719
Raleigh NC 27602

TO RETURN APPLICATION BY EMAIL:

Enter a subject line of **Gross Receipts Application**
and send to taxhelp@wake.gov