



## ROWAN COUNTY RENTAL VEHICLE TAX REPORT

OWNER	
BUSINESS NAME	
BUSINESS LOCATION	
MAILING ADDRESS	

	Computation of Rental Vehicle Tax for the Month/Year of	
1	Gross retail receipts of applicable vehicles <i>(excluding taxes)</i>	
2	Rowan County gross receipts tax <i>(multiply line 1 by 1.5%)</i>	
3	Add: Penalty for late filing	
4	Add: Penalty for late payment	
5	Total due <i>(add lines 2, 3 and 4)</i>	
6	Additional balance due or (credit)	
7	Total remitted <i>(add lines 5 and 6)</i>	

**CERTIFICATION:** This is to certify that this return, including all statements and schedules attached hereto, has been examined by myself and is, to the best of my knowledge and belief, a true and complete report made in good faith covering the month named above and that the same is in accordance with the records of the reporting taxpayer.

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

**Please remit payment to: ROWAN COUNTY FINANCE DEPARTMENT  
130 WEST INNES STREET, SALISBURY, NC 28144**

**To avoid a penalty, this return must be received by the Rowan County Finance Department or postmarked on or before the 15<sup>th</sup> day of the month following the month in which the tax is accrued.**

**Penalties as stated in NC General Statutes, Chapter 105, Section 105-236:**

- (3) For failure to file a return on the date it is due, a penalty shall be assessed equal to five percent (5%) of the amount of the tax if the failure is for not more than one month, with an additional five percent (5%) for each additional month, or fraction thereof, during which the failure continues, not exceeding twenty-five percent (25%) in aggregate.
- (4) For failure to pay any tax when due, without intent to evade the tax, a penalty shall be assessed equal to two percent (2%) of the amount of the tax if the failure is for not more than one month, with an additional two percent (2%) for each additional month, or fraction thereof, during which the failure continues, not exceeding ten percent (10%) in aggregate.

Other penalties as stated in Section 105-236 are applicable and should also be noted.