



ROWAN COUNTY

HEAVY EQUIPMENT RENTAL TAX REPORT

OWNER	
BUSINESS NAME	
BUSINESS LOCATION	
MAILING ADDRESS	

	Computation of Heavy Equipment Rental Tax for Quarter ended (QE)	
	QE Dates – (03/31, 06/30, 09/30, or 12/31)	
1	Gross retail receipts of applicable vehicles <i>(excluding sales tax)</i>	
2	Rowan County gross receipts 1.2% tax <i>(multiply line 1 by .012)</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 last 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.

Revised July 2024