



Office of the Tax Administrator

117 Dick Street • P.O. Box 449 • Fayetteville, North Carolina • 28302-0449
(910) 678-7590 • Fax (910) 678-7582

VEHICLE RENTAL GROSS RECEIPTS TAX RETURN

(TO BE FILED & PAID WITHIN 20 DAYS FROM THE CLOSE OF EACH MONTH)

PLEASE READ CAREFULLY INSTRUCTIONS PRINTED ON BACK FOR COMPLETING THIS FORM

For The Month Of _____, 20_____

Account Number _____

Trade Name _____

Social Security or Federal ID Number _____

Mailing Address _____

Business Phone Number _____

City _____ State _____ Zip Code _____

Contact Person _____

Corporate / Legal Name _____

Address _____

Phone No. _____

Location of Rental Vehicle(s) _____

(Include City/Town/Zip) _____

	COLUMN A SALES	COLUMN B TAX DUE	COLUMN C TAX DUE
1. Gross Receipts for Short-Term Rental of Vehicles (Excluding Sales Tax)	\$ _____	Cumberland \$ _____	Fayetteville, Hope Mills or Spring Lake \$ _____
2. Vehicle Rental County Tax Due (Line 1 x 1.5% = Column B)		\$ _____	\$ _____
3. Vehicle Rental City/Town Tax Due (Line 1 x 1.5% = Column C)		\$ _____	\$ _____
4. Excess Tax Collected		\$ _____	\$ _____
5. Penalty Due: (5% per month plus 10% - See Instructions on Back)		\$ _____	\$ _____
6. Interest Due: (See Instructions on Back)		\$ _____	\$ _____
7. TOTAL TAX / PENALTY / INTEREST REMITTED (Make Check Payable to County Tax Collector)		\$ _____	\$ _____

*** IF YOU HAVE HAD ANY CHANGES SINCE YOUR LAST RETURN, PLEASE COMPLETE THE FOLLOWING:**

_____ Final Return	_____ Change of Ownership	Please cancel my account as of _____ / _____ / _____
_____ Mailing Address	_____ Location Address	Indicate Reason: _____
_____ Phone Number	_____ Trade Name	
_____		If business was sold, Date Sold _____ / _____ / _____
_____		To whom was business sold? _____

CERTIFICATION. This is to certify that this report, including all statements and schedules attached hereto, has been examined by me, 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 same is in accordance with the records of the reporting taxpayer..

Date _____ Name-Please Print _____ Signature _____

THIS SPACE FOR TAX OFFICE USE ONLY	
DATE RECEIVED	Return PM _____
AMOUNT REMITTED	Payment PM _____
RECEIVED BY	Ck # _____

RETURN TO CUMBERLAND COUNTY WITH REMITTANCE

GENERAL INSTRUCTIONS

Returns must be filed and tax paid by the twentieth (20th) day of the month following the month in which the tax accrues. The return may be filed by personal delivery or by U.S. mail. If mailed, the return will be deemed filed as of the date shown on the postmark affixed by the U.S. Postal Service. The date on a metered postmark is not deemed to be a filing date unless the metered stamp is postmarked by the U.S. Postal Service.

Returns must be filed each month even though no tax is due.

Remittance should be made by check or money order made payable to: County Tax Collector. **DO NOT SEND CASH.**

Gross Receipts include the rental charges of a vehicle and all accessories (i.e. shipping pads, trailer hitch, hand truck, etc.) and miscellaneous administration fees (maintenance agreements, fuel charges, etc.).

The following items **are not part of the gross receipts** derived from the lease or rental of motor vehicles and are not subject to the gross receipts tax:

- ◆ Any allowance for a motor vehicle taken in trade as partial payment on the lease or rental amount.
- ◆ Bad check fees which the lessor bills separately to the lessee;
- ◆ Penalties charged for late or delinquent lease payments which the lessor bills separately to the lessee;
- ◆ Insurance premiums paid by the lessee directly to the insurer, or to the lessor as agent for the insurer, when the premium amounts are separately stated from the lease or rental charges;
- ◆ Optional maintenance agreements.

Definition of rental vehicles:

- ◆ A motor vehicle of the private passenger type, including a passenger van, mini-van, sport utility or recreational vehicle.
- ◆ A motor vehicle of the cargo type, including cargo van, pickup truck or truck with a gross vehicle weight of 26,000 pounds or less used predominantly in the transportation of property for other than commercial freight and that does not require the operator to possess a commercial drivers license.
- ◆ A trailer or semi-trailer with a gross vehicle weight of 6,000 pounds or less.

PENALTIES:

- ◆ If the return is filed after the due date, add penalty of 5% per month with a maximum of 25%, for both City tax and County tax (minimum \$5.00 County and \$5.00 City).
- ◆ If the tax is paid after the due date, add a penalty of 10% for both City and County (minimum of \$5.00 County and \$5.00 City).
- ◆ Interest at the rate of $\frac{3}{4}\%$ per month, or a fraction thereof, accrues from the due date, on the principal amount of the tax paid.
- ◆ The penalty for giving in payment of taxes a check that is returned because of insufficient funds or nonexistence of an account of the drawer is ten percent (10%) of the amount of the check.
- ◆ Any person, firm corporation or association who willfully attempts in any manner to evade the tax or to make a return, or who willfully fails to pay such tax, in addition to the penalties imposed, be guilty of a Class H felony. Any person who willfully fails to pay the tax, make a return, supply any information or keep records, shall in addition to other penalties be guilty of a Class 1 Misdemeanor.

A return filed with the Cumberland County Tax Administrator's Office under this Ordinance is not a public record as defined by Chapter 132 section 1 of the North Carolina General Statutes and may not be disclosed except as required by law.

RETURNED CHECK PENALTIES:

Pursuant to N.C. General Statute 105-357.2(b) the penalty for presenting in payment of taxes a check that is returned because of insufficient funds or nonexistence of an account of the drawer is twenty-five dollars (\$25.00) or ten percent (10%) of the amount of the check, whichever is greater, subject to a maximum of one thousand dollars (\$1,000). In addition, pursuant to N.C. General Statute 25-3-506 there shall be a twenty-five dollar (\$25.00) processing fee. Payment of a returned check must be paid by cash, certified check or money order.

Administrative policies, rules, regulations and procedures for the assessment and collection of this tax are available from the Cumberland County Tax Administrator's Office by calling (910) 678-7590 or faxing (910) 678-7582.

The Ordinances imposing these taxes were adopted by the governing bodies of Cumberland County and the various municipalities. These ordinances should be reviewed for more information concerning the tax imposed.