



HOWARD COUNTY, MARYLAND
DIRECTOR OF FINANCE
P.O. Box 2748
ELLCOTT CITY, MD 21041-2748
410-313-4083

HEAVY EQUIPMENT RENTAL
GROSS RECEIPTS TAX RETURN

PLEASE READ CAREFULLY – INSTRUCTIONS PRINTED ON BACK FOR COMPLETING THIS FORM

For the period of _____ to _____
Month/Day/Year Month/Day/Year Personal Property Account Number _____

Trade Name _____ Corporate/Legal Name _____ SSN or Federal EIN _____

Mailing Address _____ Location of Equipment _____

City _____ State _____ Zip _____ City _____ State _____ Zip _____

Contact Person _____ Business Phone Number _____

Line 1: Gross Receipts for Short-term Heavy Equipment Rental \$ _____
Line 2: H.E. Rental Tax Due (Line 1 x 2%) \$ _____
Line 3: Interest/Penalty Due: (1.5% per month or partial month) \$ _____
Line 4: TOTAL REMITTANCE \$ _____
(Make Check Payable to Director of Finance Howard County)

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

Please note that the following have changed since the last return:

☐ Mailing Address ☐ Location Address ☐ Trade Name ☐ Phone Number

☐ This is a Final Return Please cancel my account as of ____/____/____
Indicate Reason _____

☐ Change of Ownership Business was sold or transferred as of ____/____/____ (circle one)
Business was sold or transferred to _____

CERTIFICATION: I declare under penalties of perjury, pursuant to Tax-Property Article 1-201 of the Annotated Code of Maryland, that this return, including all statements and schedules attached hereto, has been examined by me, and is, to the best of my knowledge and belief, a true, correct and complete return.

Date _____ Name – Please Print _____ Signature _____

(Do Not Write Below This Line)

____ Form Complete _____ Form Signed
____ Tax Computed Correctly _____ Penalty/Interest Paid if due
____ Notice of Non-Compliance Mailed (date) _____
____ Corrected Return/ Additional Payment/ Backup Doc's received (date) _____

Verified by _____ Date _____

GENERAL INSTRUCTIONS

Returns must be filed and payment made by the last day of the month following the calendar quarter 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.

Returns must be filed each quarter, even when no tax is due.

Your return must be signed. Returns received without a valid signature will not be deemed to be filed and received until the valid signature is contained. You must use the form provided. You may make copies of the form if needed. Forms are also available on our Website at www.howardcountymd.gov.

Remittance should be made by check or money order made payable to Director of Finance Howard County. **DO NOT SEND CASH.**

Gross Receipts include rental charges of heavy equipment and all accessories and attachments.

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

- Miscellaneous Administration Fees
- Any allowance for heavy equipment taken in trade as partial payment on the lease or rental amount.
- Returned 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.

Heavy Equipment shall mean construction, earthmoving, or industrial equipment that is mobile including any attachments for the heavy equipment. It includes a self-propelled vehicle that is not designed to be driven on a highway, and industrial electrical generation equipment, industrial lift equipment, industrial material handling equipment, and other similar industrial equipment. (§9-609(A)(4) of Article 24 of the Annotated Code of Maryland)

Interest and Penalties: Interest and Penalties at the rate of 1.5% per month, or fraction thereof, accrues from the due date on the principal amount of the tax paid.

Returned Check Charges: There is a returned check charge in the amount of thirty five dollars (\$35.00) for any check returned by the bank for any reason. In addition, interest and penalties will continue to accrue on the principal due. Subsequent payment following a returned check must be made by cash, certified check or money order.

If you have any questions, please contact us at 410-313-4083.