



ST. MARY'S COUNTY, MARYLAND

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301-475-4200 extension 3300

HEAVY EQUIPMENT RENTAL GROSS RECEIPTS TAX RETURN

PLEASE READ CAREFULLY
INSTRUCTIONS ARE 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 _____ Email _____ Phone _____

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 St. Mary's County Treasurer)

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 _____
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
___ Penalty/Interest Paid if due ___ Tax Computed Correctly
___ Notice of Non-Compliance Mailed (date) _____
___ Corrected Return/Additional Payment/Backup Documents 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 obtained. You must use the form provided. You may make copies of the form as needed.

Remittance should be made by check or money order made payable to St. Mary's County Treasurer. **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)

If you have any questions, please contact us at 301-475-4200 extension 3300