

MACON COUNTY FINANCE DEPARTMENT

5 West Main Street
 Franklin, NC 28734
 (828) 349-2026

MONTH

Rental Vehicle Gross Receipt Monthly Tax Return

This report is to be filed on or before the 15th day after the month that is shown above.

Account #		Sales
<input style="width: 100%; height: 20px;" type="text"/>	1. Gross Receipts for Applicable Vehicles (Excluding Taxes)	<input style="width: 100%; height: 20px;" type="text"/>
Owner		Tax Due
<input style="width: 100%; height: 20px;" type="text"/>	2. Macon County Gross Receipts Tax -- Multiply line 1 by 1 1/2 % (.015)	<input style="width: 100%; height: 20px;" type="text"/>
	3. If inside City Limits - List City * and Check this box <input type="checkbox"/>	<input style="width: 100%; height: 20px;" type="text"/>
Business Location: List City here *	4. Total Rental Vehicle Tax Due (add lines 2 & 3)	<input style="width: 100%; height: 20px;" type="text"/>
<input style="width: 100%; height: 20px;" type="text"/>	5. Add penalty if filed after due date (see instructions)	<input style="width: 100%; height: 20px;" type="text"/>
	6. Total Due (add lines 4 & 5)	<input style="width: 100%; height: 20px;" type="text"/>
	7. Additional Balance or (Credit) Due	<input style="width: 100%; height: 20px;" type="text"/>
	8. Total Remitted	<input style="width: 100%; height: 20px;" type="text"/>
Business Name:		
<input style="width: 100%; height: 20px;" type="text"/>	CERTIFICATION: This is to certify that this report is true to the best of my knowledge and belief. <input type="checkbox"/>	

**Instructions for
 Rental Vehicle Gross Receipts Tax Return**

- Line 1: Gross Rental Receipts -- Enter the total amount of receipts for the applicable vehicles for the month excluding all sales tax.
- Line 2: Macon County Gross Receipt Tax -- Multiply Line 1 by a rate of 1 1/2% (.015) to compute the tax due.
- Line 3: If inside City Limits -- List City and multiply Line 1 by a rate of 1 1/2 % (.015) to compute the tax due.
- Line 4: Total Rental Vehicle Tax Due -- Add Lines 2 and 3 together.
- Line 5: Add Penalty if filed after due date. If the report is filed after the due date (the 15th of the month following the month the tax was charged), add penalty of 10% per month of the total tax amount shown on Line 4 for each month. The minimum penalty is five dollars (\$5.00).
- Line 6: Total Due -- Add lines 4 and 5 together.
- Line 7: Additional Balance or (Credit) Due -- If you receive a notice from our office during the month indicating a balance or credit on your account, enter that figure on this line.
- Line 8: Total Remitted -- Total Tax Due from Line 6 plus any balance due or less any (Credit) due. Make your check payable to **MACON COUNTY FINANCE DEPARTMENT** for this amount.

PLEASE COMPLETE THE BUSINESS LOCATION ADDRESS AND CORRECT THE BUSINESS NAME AS NEEDED.

FAILURE TO FILE RETURN -- In case of failure to file any return on the date it is due, determined with regard to any extension of time for filing, the County shall assess a penalty 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 the aggregate, or five dollars (\$5.00), whichever is the greater.

FAILURE TO PAY TAX WHEN DUE. In the case of failure to pay any tax when due, without intent to evade the tax, the County shall assess a penalty equal to ten percent (10%) of the tax, subject to a minimum of five dollars (\$5.00). This penalty does not apply in any of the following circumstances:

- a. When the amount of tax shown as due on an amended return is paid when the return is filed.
- b. When the County proposes an assessment for tax due but not shown on a return and the tax due is paid within 45 days after the date of the notice of proposed assessment of the tax.