

CITY OF GOLDSBORO FINANCE DEPARTMENT
P.O. Drawer A, 200 North Center Street, Goldsboro, N.C. 27530
(919) 580-4340

CITY OF GOLDSBORO RETAIL MOTOR VEHICLE RENTAL/LEASE AGENCIES
GROSS RECEIPTS TAX
(TO BE FILED WITHIN 15 DAYS FROM THE CLOSE OF EACH MONTH)

For the month of: _____, 20 _____

TRADE NAME UNDER WHICH BUSINESS IS OPERATED

NAME OF OWNER AND CONTACT PERSON TELEPHONE NUMBER

STREET ADDRESS CITY STATE ZIP CODE

MAILING ADDRESS CITY STATE ZIP CODE

SOCIAL SECURITY NUMBER OR FEDERAL ID NUMBER MUNICIPALITY COUNTY ONLY

COMPUTATION OF RENTAL/LEASE GROSS RECEIPTS	SALES	RENTAL/LEASE TAX	
		County 1.5%	City/Town/Village 1.5%
1. Gross Retail Receipts (Excluding Sales Tax)	\$		
2. Less: NonRental Related Receipts	\$		
3. Less: Rental Receipts Not Subject to Sales Tax	\$		
4. Less: Rental Receipts over 365 Consecutive Days	\$		
5. Credits on Previously Charged Exempt Receipts	\$		
6. Net Taxable Retail Receipts	\$		
TOTAL RETAIL RENTAL/LEASE TAX DUE			
7. Total Tax (Line 6)	\$		
8. Additional Tax (5% per month) Failure to File Return (max 25%)			
9. Penalty (10%) Failure to Pay When Due	\$		
10. Total Amount Due	\$		
11. Total Amount Remitted	\$		

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: _____

Signature: _____

INSTRUCTIONS

1. G.S. 105-275 (41) Gross receipt tax from retail short term lease or rental of vehicles.
2. Reports must be filed by the fifteenth of the month following the month in which the tax accrues. Tax shown to be due must be paid with return or penalties will be imposed.
3. G.S. 153A-156 Remittance should be made by check or money order made payable to: City of Goldsboro.
DO NOT SEND CASH OR STAMPS
4. G.S. 105-236(3) Failure to File Return or failure to pay tax when due (Line 8)- In case of failure to file or pay any return required under this Subchapter on the date prescribed therefore (determined with regard to any extension of time for filing), unless it is shown that such failure is due to reasonable cause, there shall be added to the amount required to be shown as tax on such return, as a penalty, five percent (5%) of the amount of such 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 such failure continues, not exceeding twenty-five percent (25%) in the aggregate, or five dollars (\$5.00), whichever is greater. Reports must be filed each month even though no tax is due.
5. G.S. 105-236(4) Failure to Pay Tax When Due (Line 9) – In the case of failure to pay any tax when due, without intent to evade the tax, there shall be an additional tax, as a penalty, of ten percent (10%) of the tax; provided, that such penalty shall in no event be less than five dollars (\$5.00). Any person, association which willfully fails to pay such tax or make and file such return, shall, in addition to the penalties imposed, be guilty of a misdemeanor, and shall be punished by a fine not to exceed \$1,000 or imprisonment not to exceed six months, or by both.
6. NonRental/Lease Related Receipts (Line 2) are those receipts from retail sales that are not derived from rentals.
7. Rental/Lease Receipts Not Subject to Sales Tax (Line 3) are those receipts for which the vehicles did not collect a sales tax due to statutory exemption.
8. Rental/Lease (Line 4) are those receipts derived from the rental of a vehicle to the same person for that portion of the continuous rental of the vehicle after the (365) consecutive day of rental.
9. Credits on Previously Charged Exempt Receipts (Line 5) are available upon documentation of tax paid on retail receipts that were from vehicles to the same person for days 1-365 a rental of 365 consecutive days or more and were included in gross receipts in prior month's reports.
10. Return Check Penalties: NCGS 105-357 "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 10% of the amount of the check."

This tax was levied by the City of Goldsboro Councilmembers in accordance with Chapter 105 of the 2000 Sessions laws and chapter 153A-156 of the 2000 Session laws of the North Carolina General Assembly. Section 1 of the ordinance levying the tax provides as follows:

"Tax on Gross Receipts Derived from Retail Short-term Motor Vehicle Leases or Rentals. The City of Goldsboro hereby imposes and levies a tax of one and one half percent (1.5%) of the gross receipts from the short-term lease or rental of vehicles at retail to the general public."

Inquires should be directed to the Revenue Collector – (919) 580-4340

***Returns filed are not public records defined by NCGS – Section 132-1.