



MONTGOMERY COUNTY, MARYLAND

DIVISION OF TREASURY - EXCISE TAX UNIT

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Rockville, Maryland 20850 Phone (240) 777-8962

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HER-2025

HEAVY EQUIPMENT RENTAL GROSS RECEIPTS TAX ANNUAL REPORT

Rental businesses must file this report to determine if they are required to pay gross receipts tax and qualified to receive the personal property tax exemption (submit report and list of equipment no later than July 31st)

Company Name (Legal): _____

Trade Name: _____

Personal Property Tax ID: _____ Federal EIN: _____

Contact Name & Title: _____ Contact Phone: _____

Business Phone: _____ Fax: _____ Email: _____

Mailing Address: _____

Physical Address: _____

Same As Above:

If business has more than one location in the County, attach physical address information for each location.

Is percentage on line 3 from table below more than 50%? Yes No

Is business described under Code 532412 of the North American Industry Classification System as published by the United States Census Bureau? Yes No

Does property meets the definition of heavy equipment property as defined in Section 9-609 of the Annotated Code of Maryland (refer to item I of the General Information page)? Yes No

Is the lease or rental of the heavy equipment property for a period of 365 days or less? Yes No

Line 1	Total Rental Receipts	
Line 2	Total Rental Receipts from Short-Term Lease or Rental of Heavy Equipment Property	
Line 3	Short-term Rental or Lease of Heavy Equipment in percentage (Line 2/Line 1 x 100)	%

If you answered YES to all the questions above, then you must collect the Heavy Equipment 2% Gross Receipts Tax from the rental customer and remit the tax to the County on a quarterly basis. Include with this annual report a detailed list of each piece of equipment that you claim will be exempt from personal property tax, but subject to the Heavy Equipment Gross Receipts Tax. The list should contain: equipment description, model number, serial number, year acquired, and original cost.

Total cost of property subject to Heavy Equipment gross receipt tax is NOT subject to the Personal Property Tax and should be reported on Form B (Depreciation Schedule), line 1 1 of the Maryland Personal Property Tax Return.

If you answered NO to any of the questions above, then you must NOT collect the Heavy Equipment 2% Gross Receipts Tax or submit this report. Instead, you are subject to Personal Property Tax on the total cost of the property and must be reported on your Maryland Personal Property Tax Return as taxable tangible personal property.

CERTIFICATION: I certify that, to the best of my knowledge, this application is accurate and complete.

Date _____ Print Name _____ Signature _____