

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga
(423) 634-6266
Suite 203
1301 Riverfront
Parkway

Jackson
(731) 423-5747
Suite 340
Lowell Thomas Building
225 Martin Luther King Blvd.

Johnson City
(423) 854-5321
204 High Point Drive

Knoxville
(865) 594-6100
Suite 300
7175 Strawberry
Plains Pike

Memphis
(901) 213-1400
3150 Appling Road

Nashville
(615) 253-0600
Andrew Jackson Building
500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS

GENERAL: In accordance with the Solid Waste Management Act of 1991, a pre-disposal fee of \$1.00 per tire is imposed on each person (business) making retail sales of new tires in this state. Sales of new tires for use on motor vehicles used on streets or highways, including automobiles, motorcycles, trucks, trailers, semi-trailers, farm equipment and construction machinery are subject to the fee. Used tires, recaps, retreads, and tires for vehicles which are propelled solely by human muscular power, such as bicycles, are exempt. Also exempt are tires sold "for resale" that are properly supported by a sales tax resale certificate.

DUE DATE: Dealers will be required to file a quarterly return and pay the fee on or before the 25th day of the month following the close of the period set out below:

<u>PERIOD</u>	<u>DUE DATE</u>
October 1 through December 31	January 25
January 1 through March 31	April 25
April 1 through June 30	July 25
July 1 through September 30	October 25

TAXPAYER/TAX PREPARER'S SIGNATURE: You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return.

FILING: Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242. NOTE: The payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.

AMENDED RETURNS: If this return is an "Amended Return," please indicate "Period Ending" and check the appropriate box on the front of the form.

COMPUTATION OF TAX:

- Line 1: Multiply the number of tires subject to the fee by \$1.00 to determine the TIRE FEE.
- Line 2: Deduct 10% of Line 1, if the return is filed by the appropriate due date (January 25, April 25, July 25, and October 25) to determine VENDOR'S COMPENSATION. No deduction from the fee will be allowed if such report or payment is delinquent.
- Line 3: Enter the amount of any outstanding CREDIT AMOUNT of tire fee previously notified by the department.
- Line 4: If filed late, PENALTY is computed at 5% of the fee (Line 1 minus the credit on Line 3) for each 30-day period that the return is delinquent. Total penalty is not to exceed 25% of the tax due; the minimum penalty is \$15.00 regardless of the amount of tax due or whether there is any tax due.
- Line 5: If filed late, compute INTEREST at the current rate on the tax (Line 1 minus the credit on Line 3, from the due date to the date paid).
- Line 6: Add Lines 1, 4, and 5 or subtract Line 2 from Line 1; subtract credit amount entered on Line 3 to determine net AMOUNT DUE.

Check appropriate box
and fill in number below:
◀ FEIN or SSN ▶

▲ If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or social security number (SSN) in the spaces above ▲

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature

Date

Signature of Preparer other than Taxpayer

Date

Tax Preparer's Address

Phone Number