



TENNESSEE DEPARTMENT OF REVENUE
TIRE PRE-DISPOSAL FEE RETURN

RV-R0000301 INTERNET(8-07)

TIR 408

Form with fields: For Period Ending, Due Date, SSN, FEIN, ACCOUNT NO.

This return must be filed and the proper tax paid on or before the 25th day of the month following the quarterly period. THE RETURN MUST BE FILED TIMELY EVEN THOUGH NO TAX IS DUE.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 7 and mail to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242

REMINDERS

- 1) Read instructions on reverse side before preparing this worksheet.
2) Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion.
3) Be sure to sign and date your return in the signature box on the back of the form.

WORKSHEET FOR COMPUTING TAX

ROUND TO NEAREST DOLLAR

Table with 7 rows for tax computation: 1. TIRE FEE, 2. VENDOR'S COMPENSATION, 3. EXCESS TIRE TAX COLLECTED, 4. ENTER CREDIT AMOUNT, 5. PENALTY, 6. INTEREST, 7. TOTAL AMOUNT REMITTED. Columns for description and amount (00).

Keep Upper Portion For Your Records
Return Copy Below - Detach Here

WRITE NUMBERS LIKE THIS
1 2 3 4 5 6 7 8 9 0

TIR 408

TENNESSEE DEPARTMENT OF REVENUE
TIRE PRE-DISPOSAL FEE RETURN

Form with fields: For Period Ending, Due Date, ACCOUNT NO., and a large empty box for signature.

If an amended return, check box above

- 1. TIRE FEE
2. VENDOR'S COMPENSATION
3. EXCESS TIRE TAX COLLECTED
4. CREDIT AMOUNT
5. PENALTY
6. INTEREST ( per annum)
7. TOTAL AMOUNT REMITTED

Grid for transferring amounts from the worksheet to the return form, with columns for item numbers and amounts (00).

Empty grid for signature or date.

Empty grid for signature or date.

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

<b>Chattanooga</b>	<b>Jackson</b>	<b>Johnson City</b>	<b>Knoxville</b>	<b>Memphis</b>	<b>Nashville</b>
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
1301 Riverfront Parkway Suite 203	Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.	204 High Point Drive	7175 Strawberry Plains Pike Suite 209	3150 Appling Road Bartlett, TN	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

[www.TN.gov/revenue](http://www.TN.gov/revenue)

### INSTRUCTIONS

**GENERAL:** In accordance with the Solid Waste Management Act of 1991, a pre-disposal fee of \$1.35 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 7 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 \$1.35 to determine the TIRE FEE.
- Line 2: Deduct 10 cents for each tire reported on 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 any excess tire tax collected that exceeds the \$1.35 rate per tire.
- Line 4: Enter the amount of any outstanding CREDIT AMOUNT of tire fee previously notified by the department.
- Line 5: If filed late, PENALTY is computed at 5% of the fee (Lines 1 and 3 minus the credit on Line 4) 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 6: If filed late, compute INTEREST at the current rate on the tax (Lines 1 and 3 minus the credit on Line 4, from the due date to the date paid).
- Line 7: If filed late, add Lines 1, 3, 5, and 6 and subtract Line 4 if applicable. If filed timely, add Lines 1 and 3 and subtract Lines 2 and 4 if applicable.



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



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▲ 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