



Waste Tire Management Fee Quarterly Return (with instructions)

General information

Tire sellers must collect a fee of \$2.50 on each new tire sold within New York State. The waste tire management fee does not apply to sales of used or recapped tires, mail order sales, or sales for resale. The sellers are entitled to retain a statutory allowance of \$.25 per tire from fees collected.

The Tax Department is responsible for administering the fee, which is imposed by section 27-1913 of the Environmental Conservation Law.

The waste tire fee applies to new tires sold for use on nearly all self-propelled or towed vehicles that could be registered for any reason. The fee also applies to new tires sold with a new or used vehicle, including spare tires, whether they are full-size or for emergency use only.

For more detailed information about which sales of tires are subject to this fee, please refer to TSB-M-04(2)M, *Waste Tire Management Fee Changes for 2004*.

Who must file

If you sell tires, including recapped tires, mail order sales, and tires sold for resale, you must file a return even when you had no sales of tires for which you were required to collect the waste tire management fee during the quarter.

When to file

The quarterly reporting periods and return due dates are as follows:

Quarterly period	Due date for filing return
December 1 through February 28 (29)	March 31
March 1 through May 31	June 30
June 1 through August 31	September 30
September 1 through November 30	December 31

Where to file

Mail to:
**NYS TAX DEPARTMENT
WASTE TIRE MANAGEMENT FEE
PO BOX 4100
BINGHAMTON NY 13902-4100**

If you choose to use a private delivery service, see the back of this form.

Is this return for multiple locations?

If you are a tire retailer with more than one location in the state, and you file a **combined** sales tax return for all locations, file a combined waste tire management fee

return for those same locations. Mark an **X** in the *Multiple locations* box on the return and indicate the number of locations covered by this report. Please type or print (use black ink only; no red or other color ink or pencils please).

If you file **separate** sales tax returns for each location, file a separate waste tire management fee return for those same locations.

The Tax Law requires that you keep a copy of your completed return for at least three years.

Is this your final return?

If you are filing the final return for this fee for this business at this/these location(s), mark an **X** in the *Final return* box on the front of the return.

Did you sell tires during this quarter?

If you did not sell any tires during this quarter, mark an **X** in the box on the front of the return and sign and date your return. If you sold tires, but did not sell any tires that you were required to collect the fee on, see the instructions for line 1.

Is this an amended return?

If you are filing an amended return for any purpose, mark an **X** in the *Amended return* box on the front of the return, enter the ending date of the quarter, and the corrected information in the area provided, and attach an explanation. If you have overpaid, the Tax Department will mail you a refund. If you have any questions, see **Need help?** on the back of this form.

Line instructions

Line 1 — Enter the number of tires sold during the quarterly period that were subject to the waste tire management fee. See TSB-M-04(2)M, *Waste Tire Management Fee Changes for 2004*, for information about which tires are subject to the fee.

If you did not sell any tires for which you were required to collect the fee during the quarterly period, enter **0** on lines 1, 3, 4, 5, and 6 and sign the return.

Line 2 — This preprinted amount represents the portion of the fee per tire which is payable to the department after deducting the statutory allowance the seller is entitled to retain.

Line 3 — Multiply the number of tires entered on line 1 by the fee due of \$2.25 per tire.

Line 4 — If penalties and interest apply (see below), enter the appropriate amount.

Attach check or money order payable to: **Commissioner of Taxation and Finance**

On your check, write **Form MT-170**, your sales tax identification number, and the period for which you are reporting.

Penalties and interest

Interest

• **If you pay after the due date** — If you do not pay the entire net amount of fees due (line 3) on or before the due date, you must pay interest on the amount of the underpayment from the due date of the return to the date full payment is made.

Penalties

• **If you file and pay after the due date**
Compute additional charges for late filing and late payment on the net amount of fees due, minus any payment made on or before the due date.

- A. If you do not file a return when due, add to the net fees 5% per month up to 25% (Tax Law section 1085(a)(1)(A)).
- B. If you do not file a return within 60 days of the due date, the additional charge in item A above cannot be less than the smaller of \$100 or 100% of the net fees required to be shown on the return (Tax Law section 1085 (a)(1)(B)).
- C. If you do not pay the net fees shown on a return when due, add to the net fees ½% per month up to a total of 25% (Tax Law section 1085 (a)(2)).
- D. The total of the additional charges in items A and C may not exceed 5% for any one month, except as provided for in item B above (Tax Law section 1085 (a)).

You may not be liable for penalties if your failure to file or remit the fees is due to reasonable cause and not due to willful neglect. If you think you are not liable for these additional charges, attach a statement to your return explaining the delay in filing, payment, or both (Tax Law section 1085).

Note: You may compute the penalties and interest by accessing our Web site at www.nystax.gov and clicking on *Electronic services*, or you may call 1 800 972-1233, and we will compute the interest and penalty for you.

• **If you understate the net amount of fees due** — If the net amount of fees you report is understated by 10% or \$5,000, whichever is greater, you must pay a penalty of 10% of the amount of understated fees. You may not be liable for this penalty if (1) there is or was substantial authority for your calculation of the net amount, (2) there is adequate disclosure on the return or in an attached statement, or (3) there was reasonable cause for the understatement (see Tax Law section 1085(k)).

▼ Detach here ▼



Waste Tire Management Fee Quarterly Return

Read instructions before completing return

Quarterly period ending

Sales tax identification number.....	
Business name	
Address (number and street or rural route)	
City, village, or post office	State ZIP code
This return is for (mark an X in one):	
<input type="checkbox"/> Single location	<input type="checkbox"/> Multiple locations (enter number):
Mark an X in the box if:	
<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return <input type="checkbox"/> Did not sell any tires in this quarter

	Quarterly period ending	
1. Number of tires sold subject to fee	1.	
2. Fee due per tire (\$2.50 fee - \$.25 allowance)	2.	\$ 2 25
3. Net amount of fees due (line 1 x line 2)	3.	
4. Penalties and interest (see instructions)	4.	
5. Total amount due (add lines 3 and 4)	5.	
6. Amount remitted with this return.....	6.	
If line 5 and line 6 are not the same amount, attach an explanation.		

Sign on the back

Need help?



Internet access: *www.nystax.gov*
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* above for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: JPMorgan Chase, NYS Tax Processing - Waste Tire Management Fee, 33 Lewis Road, Binghamton NY 13905-1040.

Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in sections 171, 1083, and 1096 of the New York State Tax Law; sections 27-0923 and 27-1913 of the Environmental Conservation Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine liability under sections 27-0923 and 27-1913 of the Environmental Conservation Law, and for any other purpose authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Environmental Conservation Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

I hereby certify that this return is true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 210.45 of the Penal Law.

Signature		Title			Date	Telephone number ()
Paid preparer use only	Signature of individual preparing this return		Firm's name (or yours if self-employed)			
	Address	City	State	ZIP code	ID number	Date

Mail to: **NYS TAX DEPARTMENT
WASTE TIRE MANAGEMENT FEE
PO BOX 4100
BINGHAMTON NY 13902-4100**