

**Use for filing periods ending on or before
February 28, 2023.**

**For filing periods beginning on or after March 1, 2023, you
must report and remit any waste tire management fees
collected with your [sales tax return](#).**



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 Environmental Conservation Law section 27-1913.

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**

Private delivery services — To use a private delivery service, see Publication 55, *Designated Private Delivery Services*.

Completing your return

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.

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?*

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.

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.

Signature

The return must be certified by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer authorized by the taxpayer corporation.

The return of an association, publicly traded partnership, or business conducted by a trustee or trustees must be signed by a person authorized to act for the association, publicly traded partnership, or business.

▼ Print this return 2-sided, complete front and back, and detach here ▼



Waste Tire Management Fee Quarterly Return

Read instructions before completing return

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.

Complete back

MT-170 (8/11) (back)

If an outside individual or firm prepared the return, all applicable entries in the paid preparer section must be completed, including identification numbers (see *Paid preparer identification numbers*). Failure to sign the return will delay the processing of any refunds and may result in penalties.

Paid preparer identification numbers — New York State Tax Law requires certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. (Information on the New York State Tax Preparer Registration Program is available on our Web site (see *Need help?*)). In addition, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN). (PTIN information is available at www.irs.gov.)

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.

Fee for payments returned by banks

The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

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 your penalty and interest by accessing our Web site, or you may call and we will compute the penalty and interest for you (see *Need help?*).

- **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)).

Need help?

	Visit our Web site at www.tax.ny.gov
	<ul style="list-style-type: none"> • get information and manage your taxes online • check for new online services and features
	Business Tax Information Center: (518) 457-5342 To order forms and publications: (518) 457-5431
	Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

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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.

Authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person		Telephone number ()	Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)		Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this document	Address	City	State ZIP code
	E-mail address of individual preparing this document		Preparer's NYTPRIN	Date

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