STW 20008
Revised 4-2013

Tire Recycling Fee Return
Taxpayer Copy/Worksheet

A. Taxpayer FEIN/SSN	B. Reporting Period	C. Due Date

		Dollars	Cents
1. Total number of tires sold			
2. Total number of tires exempt			
3. Tires at 19½ inches or smaller ($2.50 per tire)	+		
4. Tires larger than 19½ inches ($3.50 per tire)	+		
5. Motorcycle tire fee ($1.00 per tire)	+		
6. Agricultural tires (see instructions)	+		
7. Tax Due (add lines 3, 4, 5 and 6)	=		
8. Less 2.25% for timely filing	-		
9. Interest	+		
10. Penalty	+		
11. **Total Due**	=		

Use this worksheet to calculate fee, then enter the figures on the coupon below.

Instructions For Completing Tire Recycling Fee Return

Who Must File
Every wholesaler or retailer of tires is responsible for remitting payment of the Tire Recycling fee. Returns must be filed for every period even though there are no tire sales nor any fee due.

When To File
Returns must be postmarked on or before the 20th day of the month following each reporting period.

How to File Electronically
File and pay electronically by using QuickTax, located at **www.tax.ok.gov**.

How to File by Paper
If filing by paper, make checks or money orders payable to the Oklahoma Tax Commission and mail with your return coupon to:

Oklahoma Tax Commission
Tire Recycling Fee Remittance
Post Office Box 26920
Oklahoma City, OK 73126-0920

Specific Item Instructions
If you received this form by mail, make sure the preprinted information in Items A, B and C are correct. If incorrect, contact the Oklahoma Tax Commission's Taxpayer Assistance Division at (405) 521-3160.

Specific Item Instructions (continued)
ITEM E. (Out of Business) – If you no longer sell tires and/or are out of business, check Box E and give the Date Out of Business.

ITEM F. (Mailing Address Change) – check Box F to notify us of address change. Write new address in Section F. **NOTE:** Changes to location address must be submitted on the Notification of Business Address Change Form (BT-115-C-W), available at **www.tax.ok.gov**.

Specific Line Instructions
LINE 1. (Total Number of Tires Sold) – Enter the total number of tires sold.

LINE 2. (Total Number of Tires Exempt) - Enter the total number of tires that are exempt from the fee. No fee shall be assessed by a tire dealer for used or retreaded tires when the tire dealer can document that the recycling fee has been previously paid.

LINE 3. (Tires at 19½ Inches or Smaller) - Enter the total amount of fees collected on motor vehicle tires with a tire rim of 19½ inches or smaller. The fee per tire is $2.50.

LINE 4. (Tires Larger than 19½ Inches) - Enter the total amount of fees collected on motor vehicle tires with a tire rim larger than 19½ inches. The fee per tire is $3.50.

LINE 5. (Motorcycle Tire Fee) - Enter the total amount of fees collected on motorcycle tires. The fee per tire is $1.00.

LINE 6. (Agricultural Tires) - Enter the total amount of fees collected on agricultural tires that are not more than 14 inches wide and 44 inches in diameter. The fee for agricultural tires is $0.05 per pound (minimum $2.50 per tire).

NOTE: Beginning July 1, 2013, the fee for any size agricultural tire shall be $0.05 per pound of the weight of the tire (minimum $2.50 per tire).

LINE 7. (Tax Due) - Add lines 3, 4, 5 and 6.

LINE 8. (Less 2.25% for Timely Filing) - If this return and remittance is postmarked by the due date in Item C, you are eligible for a 2.25% discount for timely payment. Multiply Line 7 by 0.0225.

LINE 9. (Interest) - If this return and remittance is postmarked after the due date in Item C, the fee is subject to 1.25% interest per month from the due date until it is paid. Multiply Line 7 by .0125 for each month or part thereof that the return is late.

LINE 10. (Penalty) - If this return and remittance is not postmarked within 15 days of the due date, a one-time 10% penalty is due. Multiply Line 7 by 0.10.

LINE 11. (Total Due) - Total the return; Line 7, minus Line 8, plus Line 9 and Line 10.

● Do not fold, staple, or paper clip

Please Detach Here and Return Coupon Below

● Do not tear or cut below line

STW **Tire Recycling Fee Return**

A. Taxpayer FEIN/SSN	B. Reporting Period	C. Due Date

☐ D. Amended Return

☐☐☐☐ -Office Use Only-

☐ E. Out of Business — Date Out of Business: _____ MM/DD/YY

☐ F. Mailing Address Change

F. _____
Name

_____
Address

_____
City State ZIP

		Dollars	Cents
1. Total number of tires sold			
2. Total number of tires exempt			
3. Tires at 19½ inches or smaller ($2.50 per tire)	+		
4. Tires larger than 19½ inches ($3.50 per tire)	+		
5. Motorcycle tire fee ($1.00 per tire)	+		
6. Agricultural tires (see instructions)	+		
7. Tax Due (add lines 3, 4, 5 and 6)	=		
8. Less 2.25% for timely filing	-		
9. Interest	+		
10. Penalty	+		
11. **Total Due**	=		

Signature: _____ Date: _____

The information contained in this return and any attachments is true and correct to the best of my knowledge.

Please remit only **one** check per coupon.