

TIRE RECYCLING FEE RETURN TAXPAYER COPY/WORKSHEET

A. Taxpayer FEIN/SSN	B. Reporting Period	C. Due Date
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1. Total number of tires sold..... _____
2. Total number of tires exempt _____
-- Dollars -- -Cents-
3. Tires at 19¹/₂ inches or smaller
(\$2.50 per tire)+ _____ . _____
4. Tires larger than 19¹/₂ 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

<p style="text-align: center;">WHO MUST FILE</p> <p>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.</p> <p style="text-align: center;">WHEN TO FILE</p> <p>Returns must be postmarked on or before the 20th day of the month following each reporting period.</p> <p style="text-align: center;">HOW TO FILE ELECTRONICALLY</p> <p>File and pay electronically by using OKTAP, located at www.tax.ok.gov.</p> <p style="text-align: center;">HOW TO FILE BY PAPER</p> <p>If filing by paper, make checks or money orders payable to the Oklahoma Tax Commission and mail with your return coupon to: (This address is for payments ONLY)</p> <p>Oklahoma Tax Commission Tire Recycling Fee Remittance Post Office Box 26920 Oklahoma City, OK 73126-0920</p> <p>Do NOT mail correspondence to the address above.</p> <p>If you must contact us in writing, include your Name and Account Number, and mail your correspondence to:</p> <p>Oklahoma Tax Commission 2501 North Lincoln Boulevard Oklahoma City, OK 73194</p>	<p style="text-align: center;">SPECIFIC ITEM INSTRUCTIONS</p> <p>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.</p> <p>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.</p> <p>ITEM F. (Mailing Address Change) – check Box F to notify us of address change. Write new address in Section F.</p> <p>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.</p> <p style="text-align: center;">SPECIFIC LINE INSTRUCTIONS</p> <p>LINE 1. (Total Number of Tires Sold) – Enter the total number of tires sold.</p> <p>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.</p> <p>LINE 3. (Tires at 19¹/₂ Inches or Smaller) - Enter the total amount of fees collected on motor vehicle tires with a tire rim of 19¹/₂ inches or smaller. The fee per tire is \$2.50.</p> <p>LINE 4. (Tires Larger than 19¹/₂ Inches) - Enter the total amount of fees collected on motor vehicle tires with a tire rim larger than 19¹/₂ inches. The fee per tire is \$3.50.</p>	<p>LINE 5. (Motorcycle Tire Fee) - Enter the total amount of fees collected on motorcycle tires. The fee per tire is \$1.00.</p> <p>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).</p> <p>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).</p> <p>LINE 7. (Tax Due) - Add lines 3, 4, 5 and 6.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>LINE 11. (Total Due) - Total the return; Line 7, minus Line 8, plus Line 9 and Line 10.</p>
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● Do not fold, staple, or paper clip

PLEASE DETACH HERE AND RETURN COUPON BELOW

● Do not tear or cut below line

STW 20008 TIRE RECYCLING FEE RETURN



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

Date Out of Business: _____ MM/DD/YY
 F. Mailing Address Change

-OFFICE USE ONLY- E. Out of Business

1. Total number of tires sold..... _____
2. Total number of tires exempt _____
----- Dollars ----- - Cents -
3. Tires at 19¹/₂ inches or smaller
(\$2.50 per tire)+ _____ . _____
4. Tires larger than 19¹/₂ 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** = _____ . _____

F. _____
Name

Address

City State ZIP

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.