

NEW TIRE FEE RETURN (WASTE TIRE RECYCLING DEVELOPMENT)

WHO MUST FILE A RETURN

All retailers of new tires, including motorcycle tires, must collect the fee of \$1.50 for each motor vehicle tire sold by the retailer.

EXCEPTION: Tires from trucks that weigh more than 15,000 pounds that have been recapped or reprocessed are not subject to the fee.

WHEN YOU MUST FILE

Returns are due on the same day as the DR 0100, Sales Tax Return.

A return must be filed even when no tax is due. If no tax is due, enter the number 0 (zero) in all applicable columns.

INSTRUCTIONS FOR COMPLETING THE RETURN

- Line 1** Enter the number of tires sold to customers.
- Line 2** Enter the number of tires from trucks that weigh more than 15,000 pounds that were recapped or reprocessed.
- Line 3** Subtract Line 2 from Line 1.
- Line 4** Enter the tax by multiplying the amount on line 3 times \$1.50. Round to the nearest dollar.*
- Line 5** Deduct 3.33% of the tax for collecting the fee (only if paid on or before the due date.) Round to the nearest dollar.*
- Line 6** Enter amount of net tax due. Subtract line 5 from line 4. Round to the nearest dollar.*

- Line 7** Penalty — If the return is not filed and/or paid by the due date, a penalty of 10% is due in addition to the waste tire fee. Round to the nearest dollar.*
- Line 8** Interest and Penalty Interest — Failure to file the return and/or pay the fee on time subjects the vendor to interest at the prime rate effective on July 1 of the previous year and to penalty interest at the same amount. The current statutory rate is preprinted on this line. Round to the nearest dollar.*
- Line 9** TOTAL DUE AND REMITTED — Add line 6, 7 and 8 and pay this amount. Round to the nearest dollar.*

*Round amounts under 50 cents down to 0 (zero) cents. Increase amounts from 50 to 99 cents to the next dollar.



MAKE A COPY FOR YOUR RECORDS.

**MAIL COMPLETED FORM WITH PAYMENT TO THE
 COLORADO DEPARTMENT OF REVENUE, DENVER CO 80261-0009**

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Vendor ID

Account Number	Period	Due Date	Industry Code
SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE			FEIN 1710-100
Signature _____		Date _____	Phone _____
Taxpayer Name			
Address			
City	State	ZIP	
1. Number of tires sold			
2. Number of heavy truck tires that were recapped or reprocessed			
3. Number of tires subject to the fee (line 1 minus line 2)			
4. Tax (line 3 times \$1.50)			.00
5. Service Fee Line 4 x .0333 (only if paid on or before due date.)			.00
6. Net Due. (line 4 minus line 5)		(100)	.00
7. Penalty (line 6 x .10)		(200)	.00
8. Interest and penalty interest (line 6 x)		(300)	.00
9. TOTAL REMITTED (Add Lines 6 through 8)		(335)	\$.

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.