

FORM T-1 VIRGINIA TIRE RECYCLING FEE RETURN

For Assistance Call (804) 367-8037

FOR PERIOD ENDING

FILING DATE

ACCOUNT NUMBER

OUT OF BUSINESS - Indicate the date your business was terminated or sold

1. NUMBER OF TIRES SOLD

2d. TOTAL DEDUCTIONS

3. ITEM 1 LESS ITEM 2d

4. RECYCLING FEE (MULTIPLY ITEM 3 BY THE RATE ON BACK)

5. DEALER'S 5% DISCOUNT

6. ITEM 4 LESS ITEM 5

7. PENALTY FOR LATE FILING AND PAYMENT

8. INTEREST FOR LATE FILING AND PAYMENT

9. TOTAL FEE, PENALTY AND INTEREST

**MAKE CHECK OR MONEY ORDER
PAYABLE TO
VIRGINIA DEPARTMENT OF TAXATION**

I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

SIGNATURE

DATE

PHONE NO.

DO NOT SUBMIT THIS WORK SHEET TO THE TAX DEPARTMENT

**DEALER'S WORK SHEET
FOR COMPUTING TIRE RECYCLING FEE**

Form T-1A

Preserve this Work Sheet as part of your Sales Tax Records

Read Instructions on reverse side before preparing this Work Sheet

DEALER'S NAME _____ ACCT. NUMBER _____

ADDRESS _____ FILING PERIOD _____

ITEM	
1. Gross number of tires sold, plus number of tires purchased without payment of tire recycling fee and withdrawn from inventory for a use that is subject to the recycling fee.	1. ◀
2. Allowable deductions.	2a.
a. Number of tires sold which were exempt from tire recycling fee.	
b. Number of tires sold during this period and returned by purchaser during this period, if included in item 1.	2b.
c. Number of tires returned, repossessed, or charged off during this period on which fee was paid in a prior period.	2c.
d. Total deductions (Sum of items 2a through 2c).	2d. ▶
3. Item 1 less Item 2d (Compute fee on this amount).	3. ▶
4. Tire Recycling Fee (Multiply Item 3 by the correct rate from the back of the worksheet).	4. ▶
5. Dealer's 5% Discount (Multiply Item 4 by .05).	5. ▶
6. Item 4 less Item 5.	6. ▶
7. Penalty for late filing and payment.	7. ▶
8. Interest for late filing and payment.	8. ▶
9. Total recycling fee, penalty and interest (Sum of Items 6, 7 and 8).	9. ▶

COMPLETE THIS WORK SHEET AND TRANSFER ITEMS INDICATED BY THE ARROWS TO CORRESPONDING ITEM NUMBERS ON RETURN (FORM T-1)

DEALER'S DISCOUNT ALLOWED ONLY WHEN RETURN AND FULL PAYMENT ARE FILED ON TIME