STATE OF CALIFORNIA
BOARD OF EQUALIZATION

# CALIFORNIA TIRE FEE RETURN

**DUE ON OR BEFORE**

**[ FOID ]**

**YOUR ACCOUNT NO.**

| BOARD USE ONLY | | |
|---|---|---|
| RA-B/A | AUD | REG |
| RR-QS | FILE | REF |
| EFF | | |

**READ INSTRUCTIONS BEFORE PREPARING**

## GENERAL INFORMATION

The State Board of Equalization is responsible for collecting fees under the California Tire Recycling Act.

## FILING REQUIREMENTS

Each retail seller of new tires must file a return on or before the date shown above. The return must be accompanied by a remittance payable to the State Board of Equalization for the amount of any fee due for that period, plus any applicable penalty and interest. This return must be filed even though no fees may be due.

| | | |
|---|---|---|
| 1. Total number of new tires sold at retail | 1. | |
| 2. Rate of fee per tire | 2. | $ |
| 3. Total amount of fees *(multiply line 1 by line 2)* | 3. | $ .00 |
| 4. Less seller reimbursement fee. Multiply line 3 by reimbursement rate of | 4. | $ .00 |
| 5. Total amount of fees due *(subtract line 4 from line 3)* | 5. | $ .00 |
| 6. Penalty *[multiply line 5 by 10% (.10) if payment is made after due date shown above]* | PENALTY 6. | $ .00 |
| 7. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is | INTEREST 7. | $ .00 |
| 8. TOTAL AMOUNT DUE AND PAYABLE *(add lines 5, 6 and 7)* | 8. | $ .00 |

*I hereby certify that this return, including any accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief is a true, correct and complete return.*

| YOUR SIGNATURE AND TITLE | TELEPHONE NUMBER | DATE |
|---|---|---|
| | | |

MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.
Always write your account number on your check or money order. Make a copy of this document for your records.

CLEAR PRINT

# INSTRUCTIONS

# CALIFORNIA TIRE FEE RETURN

## DEFINITIONS

*Tire* means a pneumatic tire or solid tire manufactured for the use on any type of motor vehicle.

A *new tire* means a pneumatic or solid tire intended for use with on-road or off-road motor vehicles, motorized equipment, construction equipment or farm equipment that is sold separately from the motorized equipment, or a new tire sold with a new or used motor vehicle, including the spare tire, construction equipment, or farm equipment. New tire does not include retreaded, reused, or recycled tires.

*New or used motor vehicle* means any device by which any person or property may be propelled, moved or drawn upon a highway, excepting a device moved exclusively by human power or used exclusively upon stationary rails or tracks.

## PENALTY FOR LATE FILING

If your fee is paid after the due date shown on the front of this return, a penalty of 10 percent (.10) of the total fee due should be shown on line 6.

## PREPARATION OF THE RETURN

**Line 1.** Enter the total number of new tires sold at retail.

**Line 2.** Current rate of fee per tire.

**Line 3.** Enter total amount of fees by multiplying the total number of tires on line 1 by the rate of fee per tire on line 2.

**Line 4.** The seller may retain one and a half percent (1.5%) of the fee as reimbursement for any costs associated with the collection of the fee. Multiply the amount on line 3 by one and a half percent (.015).

**Line 5.** Subtract line 4 from line 3 and enter total amount of fees due.

**Line 6.** If the fee is paid after the due date shown on the front of this return, an additional amount is due for penalty charges.

**Line 7.** If the fee is paid after the due date shown on the front of this return, an additional amount is due for interest charges.

**Line 8.** Add Lines 5, 6 and 7. Enter total amount due and payable, including late filing charges if applicable.

**IF YOU WISH ADDITIONAL INFORMATION, PLEASE CONTACT THE STATE BOARD OF EQUALIZATION, EXCISE TAXES AND FEES DIVISION, EXCISE TAXES SECTION, PO BOX 942879, SACRAMENTO, CA 94279-0056**
**TELEPHONE 800-400-7115**