

Form T-1

Virginia Tire Recycling Fee Return

- Instructions and a worksheet for completing this form can be found on Form T-1A, Worksheet For Computing Virginia Tire Recycling Fee Return. This and other Virginia tax forms can be obtained from the Department's website: **www.tax.virginia.gov**.
- This return must be filed even if no sales were made during the filing period.
- Make check or money order for the amount on Line 9 payable to **Virginia Department of Taxation** and mail with return to:

**Virginia Department of Taxation
Virginia Tire Recycling Fee
P.O. Box 26627
Richmond, VA 23261-6627**

- Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.
- For assistance call (804) 367-8037 or write to:

**Virginia Department of Taxation
Office of Customer Services
P.O. Box 1115
Richmond, VA 23218-1115**

Line 4. Multiply Line 3 by the rate for the period shown below.

- For filing periods beginning July 1, 2003 through June 30, 2011, the tire recycling fee is \$1.00 per tire.
- For the filing periods beginning July 1, 2011 and thereafter, the tire recycling fee will return to \$.50 per tire.

Detach at dotted line below. DO NOT SEND ENTIRE PAGE.

T-1 Virginia Tire Recycling Fee Return

(Doc ID 201)

For assistance, call (804)367-8037.

☐ Check if Out-of-Business and enter the termination/sold date _____

Period	Due Date
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Account Number	FEIN		
Name			
Address			
City	State	Zip	

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 Number _____

6205300 AR W REV 06/13

1	Number of New Tires Sold		
2d	Total Deductions		
3	Number of New Tires Subject to Fee (Line 1 less Line 2d)		
4	Recycling Fee		
5	Reserved for Future Use		
6	Reserved for Future Use		
7	Penalty For Late Filing and Payment		
8	Interest For Late Filing and Payment		
9	Total Amount Due		

Virginia Tire Recycling Fee Work Sheet Instructions

General: The tire recycling fee is imposed on Virginia tire retailers and, beginning July 1, 2011, individuals who install tires in Virginia pursuant to an agreement with a tire retailer who does not collect the fee. The tire recycling fee is levied on each new tire sold or installed in Virginia. The recycling fee may be passed on to the retail customer if separately stated.

Filing Procedure: The Virginia Tire Recycling Fee Return must be filed quarterly by every tire retailer. The return is due and the fee payable on or before the 20th of the month following the end of each quarter of the calendar year. Quarterly periods end on March 31, June 30, September 30 and December 31.

A return must be filed for each reporting period even if no fee is due.

Mail Form T-1 with your payment to the **Department of Taxation, P.O. Box 26627, Richmond, Virginia 23261-26627.**

Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties incurred.

Change of Address/Out-of-Business: For a change of business name or address or to notify the Department that you are no longer liable for this tax use our online services at **www.tax.virginia.gov**.

Questions: If you have any questions about this return, please call (804) 367-8037 or write the **Virginia Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115.** Tenemos servicios disponible en Español.

Preparation of Work Sheet and Return

- Instructions for lines not mentioned below are on the work sheet.
- Transfer the lines indicated by the arrows on the work sheet to the corresponding line numbers on Form T-1.
- Retain the work sheet as a part of your tax records; do not file it with Form T-1.

Line 1 - Enter on Line 1 the gross number of new tires sold during the period, whether for cash or on credit, and/or the number of tires purchased without payment of the fee and withdrawn from inventory for use.

Line 2a - Enter on Line 2a the total number of exempt new tires sold during the period covered by this return.

Line 2b - Enter on Line 2b the number of new tires sold during the period and returned by a customer during the same period, (and on which you have not paid the fee to the state) resulting in a refund to the purchaser or a credit to his account, if such sales are included in Line 1.

Line 2c - Enter on Line 2c the number of new tires returned, repossessed, or charged off during this period on which the fee was paid in a prior period.

Line 2d - Enter on Line 2d, Total Deductions, the total of Lines 2a, 2b and 2c. **The total deduction must be less than or equal to Line 1;** carry any excess forward.

Line 4 - Multiply Line 3 by the rate for the period shown below.

Period	Rate
6/30/2003 and Prior	\$.50
7/1/2003 through 6/30/2011	\$1.00
7/1/2011 and thereafter	\$.50

Line 7 - The penalty for failure to file and/or pay on time is 6% of the tax due for each month, or part of a month, that the tax is not paid, not to exceed 30%. In no case will the penalty be less than \$10, **even if no tax is due.**

Line 8 - Interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2%, will be added to the fee due in Line 4 if the fee is not paid or if the return is not filed when due. Enter interest if you file the return and/or pay the fee after the due date.

Effective for quarterly return for the period beginning July 1, 2010 due October 20, 2010, the dealer discount previously allowed for the Tire Recycling Fee has been suspended. For more information, please see Tax Bulletin 10-5 at **www.policylibrary.tax.virginia.gov**.

Declaration and Signature: Be sure to sign, date and enter your phone number on the reverse side of the return in the space indicated.