



TENNESSEE DEPARTMENT OF REVENUE
Tire Fee Return

RV-R0000301 (1/19)

TIR 408

Table with 3 columns: Filing Period, Due Date, Account Number, FEIN/SSN, and a checkbox for Amended return.

Table with 3 columns: Legal Name, Mailing Address, City, State, ZIP Code, and Remit amount information.

- 1. Total tire pre-disposal fee (total of all locations from Schedule A, Line 2).....(1)
2. Vendor's compensation (total of all locations from Schedule A, Line 3).....(2)
3. Tire environmental fee (≤ 4 wheels) (total of all locations from Schedule A, Line 6).....(3)
4. Tire environmental fee (5-10 wheels) (total of all locations from Schedule A, Line 8).....(4)
5. Total fees (≥ 11 wheels) (total of all locations from Schedule A, Line 10).....(5)
6. Total fees (add Lines 1, 3, 4 and 5).....(6)
7. Total fees less vendor's compensation (subtract Line 2 from Line 6)(7)
8. Credit memo balance(8)
9. Penalty (see instructions)(9)
10. Interest (see instructions).....(10)
11. Total amount due (add Lines 7, 9, and 10; subtract Line 8).....(11)

Declaration box: Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete. Includes fields for Taxpayer's Signature, Date, Title, Tax Preparer's Signature, Preparer's PTIN, Date, Telephone, Preparer's Address, City, State, ZIP Code, and Preparer's Email Address.

FOR OFFICE USE ONLY

Two rows of empty rectangular boxes for office use.

Schedule A - Fee Computation by Location

Attach additional schedules as needed.

	Location	Location	Location	Location
Location ID.....				
1. Total number of new tires subject to pre-disposal fee				
2. Tire pre-disposal fee (multiply Line 1 by the applicable rate).....				
3. Vendor's compensation (see instructions).....				
4. Total pre-disposal fees less vendor's compensation (subtract Line 3 from Line 2).....				
5. Total number of new vehicles subject to environmental fee (≤ 4 wheels).....				
6. Tire environmental fee (≤ 4 wheels) (multiply Line 5 by the applicable rate)				
7. Total number of new vehicles subject to environmental fee (5-10 wheels).....				
8. Tire environmental fee (5-10 wheels) (multiply Line 7 by the applicable rate)				
9. Total number of new vehicles subject to environmental fee (≥ 11 wheels).....				
10. Tire environmental fee (≥ 11 wheels) (multiply Line 9 by the applicable rate)				
11. Total fees per location (add Lines 4, 6, 8 and 10)...				

Instructions: Tire Fee Return

There are two different tire fees imposed in Tennessee: the pre-disposal tire fee and the tire environmental fee.

Every dealer who sells new tires at retail, or uses new tires on which the fee was not previously paid, must pay a pre-disposal tire fee on each new tire sold or used. This includes out-of-state dealers with nexus in Tennessee who make sales into Tennessee through mail or common carrier. The fee does not apply to tires that have been recapped or retreaded, tires for vehicles that are propelled solely by human muscular power (e.g., bicycle tires), tires that are sold as part of a motor vehicle, or tires sold for delivery outside of Tennessee.

Dealers of new, previously untitled vehicles (only those that are self-propelled and designed to be used on public highways) must collect a tire environmental fee on the sale or lease of each vehicle that will be titled and registered in Tennessee.

The return along with the appropriate fee payments is due quarterly on or before the 25th day of the month following the applicable quarterly filing period (i.e., April 25, July 25, October 25, and January 25). Taxpayers should file and make their fee payments online by visiting the Department's website at www.tn.gov/revenue. Alternatively, they may mail returns and payments to the address listed on the return.

You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return. If this is an amended return, please indicate the "Filing Period" and check the appropriate box on the front of this form.

Return

- Line 1: Enter the total amount of the pre-disposal tire fees from Schedule A, Line 2 for all locations.
- Line 2: Enter the total amount of vendor's compensation from Schedule A, Line 3 for all locations.
- Line 3: Enter the total amount of tire environmental fees on vehicles sold with 4 or fewer wheels from Schedule A, Line 6 for all locations.
- Line 4: Enter the total amount of tire environmental fees on vehicles sold with 5-10 wheels from Schedule A, Line 8 for all locations.
- Line 5: Enter the total amount of tire environmental fees on vehicles sold with 11 or more wheels from Schedule A, Line 10 for all locations.
- Line 6: Add Lines 1, 3, 4, and 5 to determine the total amount of fees due. This should be the same amount that was entered on Schedule A, Line 11.
- Line 7: Subtract Line 2 from Line 6 for the total amount of fees due less the vendor's compensation.
- Line 8: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 9: Penalty is calculated at a rate of 5% for each 30-day period, or portion thereof, that a return is delinquent, up to a maximum of 25% of the delinquent amount. The minimum penalty is \$15 for the delinquent filing of a return. If your return is delinquent, apply the appropriate penalty rate to the total tax due from Line 6.
- Line 10: Interest is due on any amount of tax that is paid after the statutory due date of the return. The interest rate is determined in accordance with Tenn. Code Ann. § 67-1-801. The current interest rate can be found at www.tn.gov/revenue by clicking the Tax Resources tab. If the payment is late, apply the interest rate to the total tax due from Line 6.
- Line 11: Add Lines 7, 9, and 10; subtract Line 8.

Schedule A - Fee Computation by Location

Enter the location ID for each location from which new tires or new motor vehicles are sold.

- Line 1: Enter the number of new tires subject to the pre-disposal tire fee sold from each location.

- Line 2: Multiply Line 1 by **\$1.35** for each location. Enter here and the total for all locations on Line 1 of the return.
- Line 3: The dealer may deduct 10 cents per tire from the *pre-disposal tire fee* reported on Line 1 of the return, if the return is filed and tax paid by the appropriate due date (January 25, April 25, July 25, and October 25). If the return is filed by the due date, multiply Line 1 of this schedule by **10 cents** and enter here. If the return is not filed by the appropriate due date, enter zero. You should also enter zero if you do not sell new tires and are not subject to the pre-disposal tire fee. Enter here and the total for all locations on Line 2 of the return.
- Line 4: Subtract Line 3 from Line 2 for the total amount of pre-disposal fees due per location less the vendor's compensation.
- Line 5: Enter the total number of new motor vehicles with 4 or fewer wheels that are subject to the tire environmental fee sold from each location.
- Line 6: Multiply Line 5 by **\$5**. Enter here and the total for all locations on Line 3 of the return.
- Line 7: Enter the total number of new motor vehicles with 5-10 wheels that are subject to the tire environmental fee sold from each location.
- Line 8: Multiply Line 7 by **\$10**. Enter here and the total for all locations on Line 4 of the return.
- Line 9: Enter the total number of new motor vehicles with 11 or more wheels that are subject to the tire environmental fee sold from each location.
- Line 10: Multiply Line 9 by **\$15**. Enter here and the total for all locations on Line 5 of the return.
- Line 11: Add Lines 4, 6, 8, and 10 for the total amount of fees per location.