

INSTRUCTIONS FOR COMPLETING TIRE AND LEAD-ACID BATTERY FEE RETURN

If you have questions that are not covered in these instructions you may obtain assistance by contacting the Missouri Department of Revenue at the addresses, e-mail addresses and phone numbers listed on the last page of these instructions. You may also refer to our web site at www.dor.mo.gov/tax/business/tirebattery.

LINE 1A: TIRES SOLD — Enter the total number of tires sold for this report period. Enter zero "0" if you have nothing to report for this reporting period.

LINE 1B: ADJUSTMENTS — Add or subtract total qualifying adjustments. Indicate a plus (+) or minus (-) sign for the adjustments. Enter zero "0" if you have nothing to report for this reporting period.

LINE 1C: TOTAL TIRES — Enter the total of Box 1A (Tires Sold) plus (+) or minus (-) Box 1B (Adjustments). Enter zero "0" if you have nothing to report for this reporting period.

LINES 2A, 2B, AND 2C: LEAD-ACID BATTERIES — Enter the appropriate Batteries Sold, Adjustments, and Total Batteries. Refer to instructions for Line 1A, 1B, and 1C on method of calculation. Enter zero "0" if you have nothing to report for this reporting period.

LINE 3: TOTAL TIRES AND LEAD-ACID BATTERIES SOLD — Enter the total of Line 1C plus Line 2C.

LINE 4: TIRE AND LEAD-ACID BATTERY FEE RATE — The amount indicated on this line represents the Tire and Lead-Acid Battery Fee rate.

LINE 5: TIRE AND LEAD-ACID BATTERY FEE — Line 3 (Total Tires and Lead-Acid Batteries Sold) multiplied (x) by Line 4 (Rate) = Line 5 (Tire and Lead-Acid Battery Fee).

LINE 6: COLLECTION DEDUCTION — Enter six percent (6%) of the amount shown on Line 5.

LINE 7: TOTAL FEES DUE — Line 5 (Tire and Lead-Acid Battery Fee) minus (-) Line 6 (Collection Deduction) = Line 7 (Total Fees Due).

LINE 8: ADDITION TO FEES — For *failure to pay* Tire and Lead-Acid Battery Fee Return on or before the due date, enter five percent (5%) of Line 7. For *failure to file* a Tire and Lead-Acid Battery Fee Return on or before the due date, enter five percent (5%) of Line 7 for each month late

up to a maximum of twenty-five percent (25%) (5 months late in filing = 25%).

NOTE: If Additions to Fees for *failure to file* applies, do not pay additions to fees for *failure to pay*.

For example, if a return due April 30 is filed any time between May 1 and May 31, the rate would be five percent (5%); if filed between June 1 and June 30, the rate would be ten percent (10%); and so on, up to a maximum of twenty five percent (25%).

Example: Return is due April 30, but is filed (postmarked) May 15.

Line 7 is \$480

$\$480 \times 5\% = \24

\$24 is the Additions to Fees

Example: Return is due April 30, but is filed (postmarked) June 1.

Line 7 is \$480

$\$480 \times 10\% = \48

\$48 is the Additions to Fees

LINE 9: INTEREST FOR LATE PAYMENT — If fees are not paid by the due date, multiply Line 7 by the daily interest rate shown in the chart in the next column. Then multiply this amount by number of days late. See example in the next column.

NOTE: Number of days late is counted from the due date to the postmark date. For example, if the due date is April 30 and the postmark is May 15, the payment is 15 days late.

Example: If interest rate is five percent (5%) and Line 7 is \$480:

(A) Divide the annual interest rate by 365* to get a daily rate.

$(.05 / 365 = .0001370)$

(B) Multiply Line 7 by the daily rate.

$(\$480 \times .0001370 = .06576)$

(C) Multiply the result by the number of days late.

$(.06576 \times 15 \text{ days late} = .99)$

\$.99 is interest for late payment.

NOTE: Divide the annual interest rate listed above by 365 to figure the daily rate.

*Use 366 for leap years.

Tax Year	Interest Rate	Number of Days	Daily Rate
2007	8%	365	0.0002192

The annual interest rate is subject to change each year. You can access the annual interest rate on the department's web site at: www.dor.mo.gov/tax.

LINE 10: APPROVED CREDIT — Enter any Tire and Lead-Acid Battery Fee credit for which the Department of Revenue issued you an approved credit. Approved credit notice must accompany the Tire and Lead-Acid Battery Fee Return.

LINE 11: PAY THIS AMOUNT — Line 7 plus (+) Line 8 plus (+) Line 9 minus (–) Line 10. Make remittance payable to Missouri Director of Revenue (U.S. Funds Only). **Do not send cash or stamps.**

SIGN AND DATE RETURN: Sign and date the return. If this is your final return, enter close date in box provided.

Return to: **Missouri Department of Revenue**
P.O. Box 3040
Jefferson City, MO 65105-3040

If you have technical Tire and Lead-Acid Battery Fee questions or registration questions, please contact:

Missouri Department of Revenue
P.O. Box 3300
Jefferson City, MO 65105-3300
(573) 751-5860
businessstaxregister@dor.mo.gov

If you have questions concerning the financial status of your account, please contact:

Missouri Department of Revenue
P.O. Box 3380
Jefferson City, MO 65105-3380
(573) 526-1760
tirebatteryfee@dor.mo.gov

Persons with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.