



Waste Tire Management Fee Quarterly Return (with instructions)

General information

Beginning September 12, 2003, tire sellers, including car dealers, must collect a fee of \$2.50 on each new tire sold within New York State. The waste tire management fee does **not** apply to sales of used or recapped tires, mail order sales, or sales for resale. The sellers are entitled to retain a statutory allowance of \$.25 per tire from fees collected.

For more detailed information about which sales of tires are subject to this fee, please refer to TSB-M-03(3)M, *Initiation of Waste Tire Management Fee on Sales of New Tires*. Also refer to TSB-M-03(5)M, *Amendments to the Waste Tire Management and Recycling Fee on Sales of New Tires*.

The Tax Department is responsible for administering the fee, which is imposed by section 27-1913 of the Environmental Conservation Law.

The fee applies to new tires sold for use on cars, trucks, motor homes, buses, and trailers, or any other vehicle which by virtue of its design could qualify for registration under section 401 of the Vehicle and Traffic Law. This includes nearly all self-propelled or towed vehicles that could be registered to operate on a public highway for any reason. The fee also applies to new tires (including all spare tires, whether they are full size or for emergency use only) that are part of a new or used vehicle sold by a car dealer or other vehicle dealer.

When to file

Note: Unless you have ceased doing business and have filed a final return, if you sell tires, you must file a return even when you had no sales of tires subject to the waste tire management fee during the quarter.

The quarterly reporting periods and return due dates are as follows:

Quarterly period	Due date for filing return
December 1 through February 28 (29)	March 31
March 1 through May 31	June 30
June 1 through August 31	September 30
September 1 through November 30	December 31

The Tax Law requires that you keep a copy of your completed return for at least three years.

Attach check or money order payable to: **Commissioner of Taxation and Finance**
On your check, write **Form MT-170**, your sales tax identification number, and the period for which you are reporting.

Where to file

Mail to: **NYS Tax Department, Waste Tire Management Fee, PO Box 4100, Binghamton NY 13902-4100.**

If you choose to use a private delivery service, see the back of this form.

Penalties and interest

• **If you pay after the due date** — If you do not pay the entire net amount of fee due (line 3) on or before the due date, you must pay interest on the amount of the underpayment from the due date of the return to the date full payment is made.

Penalties

• **If you file and pay after the due date**
Compute additional charges for late filing and late payment on the net amount of fees due, minus any payment made on or before the due date.

- A. If you do not file a return when due, add to the net fees 5% per month up to 25% (Tax Law section 1085(a)(1)(A)).
- B. If you do not file a return within 60 days of the due date, the additional charge in item A above cannot be less than the smaller of \$100 or 100% of the net fees required to be shown on the return (Tax Law section 1085 (a)(1)(B)).
- C. If you do not pay the net fees shown on a return when due, add to the net fees ½% per month up to a total of 25% (Tax Law section 1085 (a)(2)).
- D. The total of the additional charges in items A and C may not exceed 5% for any one month, except as provided for in item B above (Tax Law section 1085 (a)).

You may not be liable for penalties if your failure to file or remit the fees is due to reasonable cause and not due to willful neglect. If you think you are not liable for these additional charges, attach a statement to your return explaining the delay in filing, payment, or both (Tax Law section 1085).

Note: You may compute the penalties and interest by accessing our Web site at www.nystax.gov and clicking on *Electronic*

services, or you may call 1 800 972-1233, and we will compute the interest and penalty for you.

• **If you understate the net amount of fees due** — If the net amount of fees you report are understated by 10% or \$5,000, whichever is greater, you must pay a penalty of 10% of the amount of understated fees. You may not be liable for this penalty if (1) there is or was substantial authority for the way you treated it, (2) there is adequate disclosure on the return or in an attached statement, or (3) there was reasonable cause for the understatement (see Tax Law section 1085(k)).

Is this an amended return?

If you are filing an amended return for any purpose, mark an **X** in the *Amended return* box on the front of the return, and attach an explanation. If you have overpaid, the department will mail you a refund. If you have any questions, see **Need help?** on the back of this form.

Is this your final return?

If filing a final return, mark an **X** in the *Final return* box on the front of the return.

Multiple locations — If you are a tire retailer with more than one location in the state, and you file a **combined** sales tax return for all locations, file a combined waste tire management fee return for those same locations. Mark an **X** in the *Multiple locations* box on the return and indicate the number of locations covered by this report.

If you file **separate** sales tax returns for each location, file a separate waste tire management fee return for those same locations.

Please type or print (use black ink only; no red or other color ink or pencils please).

Line instructions

Line 1 — Enter the number of tires sold during the quarterly period that were subject to the waste tire management fee. See TSB-M-03(3)M, *Initiation of Waste Tire Management Fee on Sales of New Tires*, for complete definitions.

Line 2 — This preprinted amount represents the portion of the fee per tire which is payable to the department after deducting the statutory allowance the seller is entitled to retain.

Line 3 — Multiply the number of tires entered on line 1 by the fee due of \$2.25 per tire.

Line 4 — If penalties and interest apply, enter the appropriate amount.

◀ Cut here ▶



Waste Tire Management Fee Quarterly Return

Read instructions before completing return

Sales tax identification number	
Business name	
Address (number and street or rural route)	
City, village, or post office	State ZIP code
This return is for (mark an X in one):	
<input type="checkbox"/> Single location	<input type="checkbox"/> Multiple locations (enter number):
Mark an X in the box if:	
<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return for period ending: _____

Sign on back

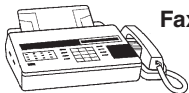
	Period ending	
1. Number of tires sold subject to fee	1.	
2. Fee due per tire (\$2.50 fee - \$.25 allowance)	2.	25
3. Net amount of fees due (line 1 x line 2)	3.	
4. Penalties and interest (see instructions)	4.	
5. Total amount due (add line 3 and line 4)	5.	
6. Amount remitted with this return	6.	

If line 5 and line 6 are **not** the same amount, attach an explanation.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* above for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: Bank One, NYS Tax Processing - Waste Tire Management Fee, 33 Lewis Road, Binghamton NY 13905-1040.

Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in sections 171, 1083, and 1096 of the New York State Tax Law; sections 27-0923 and 27-1913 of the Environmental Conservation Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine liability under sections 27-0923 and 27-1913 of the Environmental Conservation Law, and for any other purpose authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Environmental Conservation Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

I hereby certify that this return is true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 210.45 of the Penal Law.

Signature		Title		Date	Telephone number ()
Paid preparer use only	Signature of individual preparing this return		Firm's name (or yours if self-employed)		
	Address	City	State	ZIP code	ID number
					Date

Mail to: **NYS TAX DEPARTMENT
WASTE TIRE MANAGEMENT FEE
PO BOX 4100
BINGHAMTON NY 13902-4100**