TENNESSEE DEPARTMENT OF REVENUE					RV-R000030)1 INTERNET(11-16)		
	TIRE FEE RETURN					For assistance, contact the (800) 342-1003, (615) 253-06	Taxpayer Services Division at 600 or www.TN.gov/revenue.	
	TIR 408	For Period Ending	SSN/FEIN	Due Date	ACCOUNT NO.	If this is an AMENDED RE please check the box at	- /	
						If this is a FINAL RETU closed business, plea the box at right		
						If this is a CHANGE OF ADDRESS, please chec at right		
						This return must be filed and before the 25th day of the m period. THE RETURN MUST NO FEES ARE DUE.	onth following the quarterly	
						Remit amount on Line 10, pa TENNESSEE DEPARTMENT Andrew Jackson State Office 500 Deaderick Street, Nashv	OF REVENUE Building	
REMINDERS Read instructions on reverse side before preparing this return. Complete the return in blue or black ink. Be sure to sign and date your return in the signature box. 								
	WRITE NUMBERS LIKE THIS: 1234567890 ROUND TO NEAREST DOLLAR							
					al fee; Tenn. Code Ann.		00	
(2)		TAL FEE (\$5 per new vehicle w	(1)	00			
(3)	 Section 68-211-303)					(2)	00	
	TIRE ENVIRONMENT	TAL FEE (\$15 per new vehicle v	with eleven or mo	re wheels; Tenn. Code Ann.	(4)	00	
(5)	,						00	
	 (5) TOTAL FEES (Add Lines 1 - 4)					(5)	00	
	ENTER CREDIT AMO			(6) (7)	00			
. ,	PENALTY (If filed late		,	(8)	00			
(9) INTEREST (If filed late, see instructions on reverse side: current interest rate is						(9)	00	
	TOTAL AMOUNT DUE (If filed late, add Lines 5, 8, and 9 and subtract Line 7 if applicable. If filed					(12)	00	

Under penalties of perjury, I declare that I have examined this report, and t and belief, it is true, correct, and complete.	o the best of my knowledge
Taxpayer's Signature	Date
Signature of Preparer other than Taxpayer	Date
Tax Preparer's Address	PhoneNumber

INTERNET (11-16)

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga							
(423)	634-6266						
1301	Riverfront						

Parkway

Jackson (731) 423-5747 Suite 340 **Johnson City** (423) 854-5321 204 High Point Drive Knoxville (865) 594-6100 7175 Strawberry Plains Pike Suite 209 Memphis (901) 213-1400 3150 Appling Road Bartlett, TN Nashville (615) 253-0600 Andrew Jackson Building 500 Deaderick Street

Suite 203 225 Martin Luther King Blvd. Suite 209 Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600 www.TN.gov/revenue

Lowell Thomas Building

INSTRUCTIONS

- Line 1: Multiply the number of tires subject to the fee by \$1.35 to determine the tire fee due. Sales of new tires for use on motor vehicles used on streets or highways, including automobiles, motorcycles, trucks, trailers, semi-trailers, farm equipment, and construction machinery are subject to the fee. Used tires, recaps, retreads, and tires for vehicles that are propelled solely by human muscular power, such as bicycles, are exempt. Also exempt are tires sold for resale that are properly supported by a sales tax resale certificate.
- Lines 2 4: Effective October 1, 2015, Tenn. Code Ann. Section 68-211-1103 imposes a state tire environmental fee on the purchase of a new motor vehicle to be titled and registered in Tennessee. The environmental fee is \$5 for a motor vehicle with four or fewer wheels, \$10 for a motor vehicle with more than four but less than eleven wheels, and \$15 for a motor vehicle with eleven or more wheels.
- Line 2: Multiply the number of new motor vehicles sold with four or fewer wheels by \$5 to determine the tire environmental fee due.
- Line 3: Multiply the number of new motor vehicles sold with more than four but fewer than eleven wheels by \$10 to determine the tire environmental fee due.
- Line 4: Multiply the number of new motor vehicles sold with eleven or more wheels by \$15 to determine the tire environmental fee due.
- Line 5: Add the amounts on Lines 1 through 4 to determine the total amount of fees due.
- Line 6: If the return is filed timely, deduct vendor's compensation of 10 cents per tire reported in Line 1.

Dealers are required to file a quarterly return and pay the fees on or before the 25th day of the month following the close of the reporting period. Filing periods are January - March, April - June, July - September, and October - December. Returns and payments for these periods are due not later than April 25, July 25, October 25, and January 25, respectively.

- Line 7: Enter the amount of any outstanding credit amount of tire fee for which you received previous notification from the Tennessee Department of Revenue.
- Line 8: If filed late, penalty is computed at 5% of the fee due (Line 5 minus the credit on Line 7) for each 30-day period or portion of a 30-day period that the return is delinquent. The total penalty shall not exceed 25% of the fee due. The minimum penalty amount is \$15 regardless of the amount of fee due or whether there is any fee due.
- Line 9: If filed late, interest is due at the current rate on the fee (Line 5 minus the credit on Line 7) from the due date to the date paid. Compute the interest using the following formula:

(Amount of fee due) x (Current interest rate) x (Number of calendar days delinquent) divided by 365.25.

Line 10: If filed late, add Lines 5, 8, and 9 and subtract Line 7 if applicable. If filed timely, subtract Lines 6 and 7 from Line 5 as applicable.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. NOTE: The payment of tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.

Taxpayers must sign and date the return. Paid preparers (accountants, attorneys, etc.) must also sign the return. If this return is an "Amended Return," please indicate "Period Ending" and check the appropriate box on the front of the return.