



## ■ Tire Retailers Must Collect and Pay the Tire User Fee

### TO: Tire Retailers

If you sell and deliver tires at retail in Illinois, beginning with sales you made on July 1, 1992, you may be required to collect and pay us the Tire User Fee.

The Tire User Fee is imposed at the rate of \$1 per tire.

Sales of tires for resale or delivered to customers outside Illinois are not "retail sales in Illinois" and are not subject to the Tire User Fee.

#### How is "tire" defined?

A tire is defined as a "hollow ring made of rubber or similar materials which was manufactured for the purpose of being placed on the wheel rim of a vehicle." A vehicle is defined as "every device in, upon, or by which any person or property is or may be transported or drawn, **except** devices moved by human power or animal power, devices used exclusively upon stationary rails or tracks, and motorized wheelchairs."

The definition of "tire" includes new, used, recapped, and retreaded tires.

#### What are some examples of vehicles using "tires"?

Some examples of vehicles using "tires" include, but are not limited to:

- all-terrain vehicles
- aircraft
- buses
- campers and motor homes
- cars
- combines

- construction vehicles
- fork lifts
- garbage trucks
- lawn and garden tractors
- mobile homes
- motorcycles
- off-road vehicles
- pick-up trucks
- racing autos
- semi tractors and trailers
- tow trucks
- tractors
- vans
- vehicle-drawn wagons, carts, trailers, and farm implements

#### What retail sales are exempt?

While certain retail sales may be exempt from Sales Tax, they may nevertheless be subject to the Tire User Fee.

Only the following retail transactions are exempt:

- sales of tires as part of a vehicle sale
- sales of tires through mail order

No other retail sales are exempt.

#### How do I pay?

You pay us the Tire User Fee by filing Form ST-8, Tire User Fee Return.

#### When must I file?

Your first return is due on or before October 31, 1992, for the third quarter 1992 liability period (July - August - September).

You must file your returns quarterly on or before

- April 30 for the first quarter,
- July 31 for the second quarter,

- October 31 for the third quarter, and
- January 31 of the following year for the fourth quarter.

#### How do I register to collect and pay the Tire User Fee?

We have surveyed a group of likely tire retailers and arranged to have them registered. If you have not registered as a result of our survey and **should** be registered, please write:

ILLINOIS DEPARTMENT OF REVENUE  
CENTRAL REGISTRATION DIVISION  
PO BOX 19030  
SPRINGFIELD IL 62794-9030

or call:

217 785-2889

#### How do I figure Sales Tax (Retailers' Occupation Tax) due?

In figuring your Sales Tax on tires, **do not** include the Tire User Fee in the selling price subject to tax.

#### How must this user fee appear on my invoices?

The Tire User Fee must be **separately stated** on the invoice.

#### Questions?

If you have questions or need more information, please call or write us. Our telephone numbers and address are printed at the bottom of this bulletin.





# ST-8 Tire User Fee Return

IBT no.: **1234-5678**

This form is for **7-9/92**  
Due by: **October 31, 1992**

REV FORM  
E S \_\_\_/\_\_\_/\_\_\_  
NS DP CA RC

Do not write above this line.

**Andrews Tire Town**  
**22 Park Ave.**  
**Cantrall, IL 62625**

You must round your figures to whole dollars (see instructions).

### Step 1: Figure the net amount due

1	Total number of tires sold	1	<u>7,000</u>
2	Number of exempt tires sold	2	<u>1,000</u>
3	Number of tires subject to user fee (Subtract Line 2 from Line 1.)	3	<u>6,000</u>
4	Gross amount of tire fee collected (Multiply Line 3 by \$1.00.)	4	<u>6,000 00</u>
5	Collection allowance you keep (Multiply Line 4 by 10% (.10).)	5	<u>600 00</u>
6	Prior overpayment (See instructions.)	6	<u>          </u>
7	Total subtractions (Add Lines 5 and 6.)	7	<u>600 00</u>
8	Net amount due (Subtract Line 7 from Line 4.)	8	<u>5,400 00</u>

### Step 2: Figure your penalty and interest

If you filed after the due date, complete Lines 9, 10, and 11.

9	Penalty (Multiply Line 8 by 10% (.10).)	9	<u>          </u>
10	Interest (Multiply Line 8 by 1.25% (.0125) per month.)	10	<u>          </u>

11	Total penalty and interest (Add Lines 9 and 10.)	11	<u>          </u>
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### Step 3: Figure your payment due

12	Excess tire fee collected (See instructions.)	12	<u>          </u>
13	Total tire fee, penalty, and interest (Add Lines 8, 11, and 12.)	13	<u>5,400 00</u>
14	Credit memorandum (See instructions.)	14	<u>1,200 00</u>
15	Payment due (Subtract Line 14 from Line 13.)	15	<u>4,200 00</u>

Make your check payable to "Illinois Department of Revenue."

### Step 4: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete. The information in this return is taken from the records of the business for which it is filed.

**Joe Taxpayer (217) 000-0000 10/20/92**

Taxpayer's signature Phone Date

Paid preparer's signature Phone Date

Do not detach.

**ST-8** Due by **October 31, 1992**

Write the amount you are paying from Line 15 here.