



# Publication 118

December 2009

## *Tire User Fee*

The information in this publication is current as of the date of the publication. Please visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify you have the most current revision.

This publication is written in the plain English style so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes or the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, or court decisions. For many topics covered in this publication, we have provided a reference to the applicable section or part of the Illinois Administrative Code for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Code.

### ***About this publication***

Knowing how Illinois' tire user fee law applies to your business can save you time, trouble, and money. The information included in this publication will supply you with the general information most tire retailers need, help you collect the proper amount of fee due, and help you file your returns correctly.

As a retailer who sells or delivers tires in Illinois, you are responsible for

- collecting the tire user fee for every tire sale you make or paying that fee to your retail supplier,
- properly documenting the tax-exempt sales you make,
- sending the fee you have collected with your properly completed **Form ST-8, Tire User Fee Return**, by the due date, to the Illinois Department of Revenue, and
- keeping complete and accurate books and records for all tire sales and purchases.

### ***Taxpayer Bill of Rights***

You have the right to call the Department of Revenue for help in resolving tax problems.

You have the right to privacy and confidentiality under most tax laws.

You have the right to respond, within specified time periods, to department notices by asking questions, paying the amount due, or providing proof to refute the department's findings.

You have the right to appeal department decisions, in many instances, within specified time periods, by asking for department review or by taking the issue to court.

If you have overpaid your taxes, you have the right, within specified time periods, to a credit (or, in some cases, a refund) of that overpayment.

For more information about these rights and other department procedures, you may write us at the following address:

Problems Resolution Office  
Illinois Department of Revenue  
PO Box 19014  
Springfield, IL 62794-9014

**Get forms and other information faster and easier at [tax.illinois.gov](http://tax.illinois.gov).**



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# Registering Your Business

## ***If I am just starting my business, what do I do to register my account?***

If you are just starting a business and have properly completed and filed Form REG-1, Illinois Business Registration Application, you have provided us with the information required to register your account as a tire retailer and we will send you the appropriate forms to file.

If you have not filed Form REG-1 and registered as a retailer, you must do so. For detailed information about registering your account, see Publication 113, Retailer's Overview of Sales and Use Tax.

## ***If I am already registered as a retailer but will now sell or deliver tires in Illinois, what do I need to do?***

Contact the Central Registration Division by calling 217 785-3707 or writing us at

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

## ***Do all tire retailers need to be registered with the department for the Tire User Fee?***

No. If you pay the fee to a retail supplier who is registered for the Tire User Fee and who agrees to collect and pay the fee for you, you do not have to register with us.

A registered retail supplier who makes such an arrangement with the tire retailer is liable for the fee on all tires sold to the tire retailer and must

- provide the tire retailer with a receipt that reflects the tire fee collected on each transaction, and
- accept used tires for recycling from the tire retailer's customers.

## ***If all of my retail suppliers pay the fee, but I am already registered, should I discontinue my Tire User Fee registration?***

Yes. If you are paying the fee to your retail supplier(s), you should discontinue your Tire User Fee registration. To do so, call or write us at the phone number and address shown at the end of this publication.

## ***How will I know that I have successfully registered?***

We will send you a certificate of registration. This certificate is your permit to engage in the business of selling tangible personal property. It lists your Illinois Business Tax (IBT) number, business name, address, effective date, the taxes you are registered for, and the date the certificate will expire.

You must display your certificate in the place of business for which it was issued and where it can be easily viewed by the public.

If you are already registered as a retailer but will now sell or deliver tires in Illinois in addition to making other retail sales, we will send you an updated certificate of registration.

## ***What types of changes in my business, require me to contact the Central Registration Division?***

You will need to contact the Central Registration Division if you

- change the location of your business or one of your sites,
- discontinue your business or one of your sites,
- change your business structure, or
- sell any or all of your business.

In addition, if you lose or damage your certificate of registration, please contact us for a new certificate.

For detailed information about registering your account, see Publication 113, Retailer's Overview of Sales and Use Tax.

# Business Requirements for Retailers who File Form ST-8

## On what sales must I collect and pay the Tire User Fee?

You must collect and pay the Tire User Fee if you sell or deliver new or used tires in Illinois at retail.

## What tires are subject to the fee?

The Tire User Fee is imposed on new and used tires for

- vehicles in which persons or property may be transported or drawn upon a highway, as defined in the Illinois Vehicle Code, Section 1-217;
- aircraft;
- special mobile equipment (such as street sweepers, road construction and maintenance machinery); and
- implements of husbandry (farm wagons and combines).

## What tires are excluded from the fee?

Tires excluded from the fee are, generally, those tires that are placed on a vehicle that is not transported or drawn upon a highway (e.g., race cars, fork lifts, all-terrain vehicles, and lawn and garden tractors).

Also, reprocessed tires are not subject to the fee. A "reprocessed" tire is a used tire that has been recapped, retreaded, or regrooved and has not been placed on a vehicle wheel rim.

**Note:** Used tires sold at retail but which have not been reprocessed are subject to the fee.

## What retail sales are exempt from the fee?

Only the following retail sales are exempt:

- tires sold as part of a vehicle sale
- tires sold through mail order
- tires sold at wholesale or for resale
- tires that are not delivered in Illinois

**Note:** Purchaser's (such as government agencies, schools, charitable organizations, and religious organizations) who are exempt from sales tax are **not** exempt from paying the fee.

## What is the amount of the fee?

The fee is \$2.50 per tire.

## How do I show this fee on my invoices?

The Tire User Fee must be separately stated on your invoices.

## What form must I use to report the Tire User Fee?

To pay this fee, all retailers that sell and deliver tires in Illinois must file Form ST-8, Tire User Fee Return.

## How do I file if I have more than one site?

Because the Tire User Fee is imposed statewide, the same amount of fee is due at any site in Illinois where you make your sales. For each reporting period, report the combined sales from all of your sites on the same Form ST-8.

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## Must I file Form ST-8 even if I have no sales to report?

Yes. You must file a processable (signed) Form ST-8 for each reporting period regardless of whether or not there are receipts to report. You may file a "zero" return.

## When is my return and fee payment due?

You must file your return and pay the fee due quarterly on or before

- April 20th for the first quarter (January-February-March) liability period
- July 20th for the second quarter (April-May-June) liability period
- October 20th for the third quarter (July-August-September) liability period
- January 20th for the fourth quarter (October-November-December) liability period

We will preprint the reporting period and due date on your Form ST-8.

**Note:** Any time a due date falls on a weekend or state-recognized holiday, we adjust the due date to the next working day.

## May I take a collection allowance when I file Form ST-8?

Yes, if you timely file and pay Form ST-8 you are allowed a collection allowance of 10 cents for each taxable tire sold.

## Where do I file my return?

You should mail your return to the address printed on the form you receive. If no address is available, please mail your return to:

**ATTN TIRE USER FEE  
ILLINOIS DEPARTMENT OF REVENUE  
SPRINGFIELD IL 62776-0001**

Do not mail this in combination with any other type of return.

## What if I do not file and pay by the due date?

If you do not file your return and pay the fee due by the due date, you are not allowed a collection allowance and you will be assessed for any fee due plus penalty and interest. For detailed information about the penalties and interest that may apply, see PUB-103, Uniform Penalties and Interest.

**Note:** When sent through the U.S. mail, items filed with and payments made to the Department of Revenue are considered to be filed and received by the department on the date of the post office cancellation mark. Private postage meters are not used to establish the date of receipt.

If items are filed with or payments made to the Department of Revenue but are not sent through the U.S. mail, they are considered to be filed on the date the department receives them.

***What if I make a mistake on my return?***

If, after you file your Form ST-8, you find you made a mistake that resulted in an overpayment or an underpayment, or you forgot to send any necessary attachments, you must file an amended return (Form ST-8-X). Amended returns are available on our website at [tax.illinois.gov](http://tax.illinois.gov).

For questions, you may visit our website at [tax.illinois.gov](http://tax.illinois.gov) or contact the department at the numbers listed at the end of this publication.

***What books and records must I keep?***

The requirements for keeping books and records is the same for all retailers and can be found in Publication 113, Retailer's Overview of Sales and Use Tax.



## Office locations

Maine North Regional Building  
9511 Harrison Street FA 203  
Des Plaines, Illinois 60016-1563  
847 294-4200

200 South Wyman Street  
Rockford, Illinois 61101-1237  
815 987-5210

James R. Thompson Center  
Concourse Level  
100 West Randolph Street  
Chicago, Illinois 60601-3274  
800 732-8866  
217 782-3336

Willard Ice Building  
101 West Jefferson  
Springfield, Illinois 62702  
800 732-8866  
217 782-3336

15 Executive Drive  
Business Center One, Suite 2  
Fairview Heights, Illinois 62208-1331  
618 624-6773

2309 W. Main  
Suite 114  
Marion, Illinois 62959-1196  
618 993-7650

### For information or forms

Visit our website at [tax.illinois.gov](http://tax.illinois.gov)

Call us at **1 800 732-8866** or **217 782-3336**.

Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Write us at Illinois Department of Revenue, P.O. Box 19044, Springfield, IL 62794-9044.