

# T-1A Worksheet For Computing Virginia Tire Recycling Fee Return

Complete this worksheet and transfer the lines indicated by the arrows to corresponding lines on the Virginia Tire Recycling Fee Return (Form T-1).

<b>1 Number Of Tires Sold</b> Enter the gross number of new tires sold, plus the number of new tires purchased without payment of the tire recycling fee and withdrawn from inventory for a use that is subject to the recycling fee.		◀						
<b>2 Allowable Deductions</b> a) Number of new tires sold that were exempt from the tire recycling fee.								
b) Number of new tires sold during this period and returned by purchaser during this period, if included in Line 1.								
c) Number of new tires returned, repossessed or charged off during this period on which the recycling fee was paid in a prior period.								
<b>d) Total Deductions</b> (Add Lines 2a, 2b and 2c)		◀						
<b>3 Number of New Tires Subject To Fee</b> (Line 1 less Line 2d)		◀						
<b>4 Recycling Fee - See Instructions.</b> Multiply Line 3 by the rate for the period shown below:  <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Period</th> <th style="text-align: center;">Rate</th> </tr> </thead> <tbody> <tr> <td style="padding-left: 20px;">July 1, 2003 through June 30, 2011</td> <td style="text-align: center;">\$1.00</td> </tr> <tr> <td style="padding-left: 20px;">July 1, 2011 and thereafter</td> <td style="text-align: center;">\$ .50</td> </tr> </tbody> </table>	Period	Rate	July 1, 2003 through June 30, 2011	\$1.00	July 1, 2011 and thereafter	\$ .50		
Period	Rate							
July 1, 2003 through June 30, 2011	\$1.00							
July 1, 2011 and thereafter	\$ .50							
<b>5 Reserved for Future Use</b>								
<b>6 Reserved for Future Use</b>								
<b>7 Penalty For Late Filing and Payment - See instructions.</b>		◀						
<b>8 Interest For Late Filing and Payment - See instructions.</b>		◀						
<b>9 Total Amount Due</b> (Add Lines 4, 7 and 8)		◀						

**DO NOT mail this worksheet.**

## Virginia Tire Recycling Fee Work Sheet Instructions

**General:** The tire recycling fee is imposed on Virginia tire retailers and, beginning July 1, 2011, individuals who install tires in Virginia pursuant to an agreement with a tire retailer who does not collect the fee. The tire recycling fee is levied on each new tire sold or installed in Virginia. The recycling fee may be passed on to the retail customer if separately stated.

**Filing Procedure:** The Virginia Tire Recycling Fee Return must be filed quarterly by every tire retailer. The return is due and the fee payable on or before the 20th of the month following the end of each quarter of the calendar year. Quarterly periods end on March 31, June 30, September 30 and December 31.

**A return must be filed for each reporting period even if no fee is due.**

Mail Form T-1 with your payment to the **Department of Taxation, P.O. Box 26627, Richmond, Virginia 23261-26627.**

Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties incurred.

**Change of Address/Out-of-Business:** For a change of business name or address or to notify the Department that you are no longer liable for this tax use our online services at **[www.tax.virginia.gov](http://www.tax.virginia.gov)**.

**Questions:** If you have any questions about this return, please call (804) 367-8037 or write the **Virginia Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115.** Tenemos servicios disponible en Español.

### Preparation of Work Sheet and Return

- Instructions for lines not mentioned below are on the work sheet.
- Transfer the lines indicated by the arrows on the work sheet to the corresponding line numbers on Form T-1.
- Retain the work sheet as a part of your tax records; do not file it with Form T-1.

**Line 1** - Enter on Line 1 the gross number of new tires sold during the period, whether for cash or on credit, and/or the number of tires purchased without payment of the fee and withdrawn from inventory for use.

**Line 2a** - Enter on Line 2a the total number of exempt new tires sold during the period covered by this return.

**Line 2b** - Enter on Line 2b the number of new tires sold during the period and returned by a customer during the same period, (and on which you have not paid the fee to the state) resulting in a refund to the purchaser or a credit to his account, if such sales are included in Line 1.

**Line 2c** - Enter on Line 2c the number of new tires returned, repossessed, or charged off during this period on which the fee was paid in a prior period.

**Line 2d** - Enter on Line 2d, Total Deductions, the total of Lines 2a, 2b and 2c. **The total deduction must be less than or equal to Line 1;** carry any excess forward.

**Line 4** - Multiply Line 3 by the rate for the period shown below.

Period	Rate
6/30/2003 and Prior	\$ .50
7/1/2003 through 6/30/2011	\$1.00
7/1/2011 and thereafter	\$ .50

**Line 7** - The penalty for failure to file and/or pay on time is 6% of the tax due for each month, or part of a month, that the tax is not paid, not to exceed 30%. In no case will the penalty be less than \$10, **even if no tax is due.**

**Line 8** - Interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2%, will be added to the fee due in Line 4 if the fee is not paid or if the return is not filed when due. Enter interest if you file the return and/or pay the fee after the due date.

Effective for quarterly return for the period beginning July 1, 2010 due October 20, 2010, the dealer discount previously allowed for the Tire Recycling Fee has been suspended. For more information, please see Tax Bulletin 10-5 at **[www.policylibrary.tax.virginia.gov](http://www.policylibrary.tax.virginia.gov)**.

**Declaration and Signature:** Be sure to sign, date and enter your phone number on the reverse side of the return in the space indicated.