

CALIFORNIA TIRE FEE RETURN

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE
YOUR ACCOUNT NUMBER		

CDTFA USE ONLY
EFF
PM

**READ INSTRUCTIONS
 BEFORE PREPARING**

CALIFORNIA DEPARTMENT OF
 TAX AND FEE ADMINISTRATION
 PO BOX 942879
 SACRAMENTO CA 94279-6087

Please check this box if this filing represents an **AMENDED RETURN**.

GENERAL INFORMATION

The California Department of Tax and Fee Administration (CDTFA) is responsible for collecting fees under the California Tire Recycling Act.

FILING REQUIREMENTS

Each retail seller of new tires must file a return on or before the date shown above. The return must be accompanied by a remittance payable to CDTFA for the amount of any fee due for that period, plus any applicable penalty and interest. This return must be filed even if no fees are due. Returns reporting more than one location must be accompanied by CDTFA-501-TF, *Schedule A, Summary by Location*.

1. Total number of new tires sold at retail and new tires self-consumed. (Complete <i>Schedule A, Summary by Location</i> , if you are reporting for more than one location.)	1.	
2. Rate of fee per tire	2.	\$
3. Total amount of fees (multiply line 1 by line 2)	3.	\$
4. Less seller reimbursement fee (multiply line 3 by reimbursement rate of _____)	4.	\$
5. Total amount of fees due (subtract line 4 from line 3)	5.	\$
6. Excess fee collected	6.	\$
7. Total fees (add lines 5 and 6)	7.	\$
8. PENALTY: (multiply line 7 by 10 percent [0.10] if payment is made after due date shown above)	PENALTY	8. \$
9. INTEREST: One month's interest is due on the total fee for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is _____ . INTEREST RATE CALCULATOR	INTEREST	9. \$
10. TOTAL AMOUNT DUE AND PAYABLE (add lines 7, 8, and 9)	10.	\$

For our privacy policy and notice, visit our webpage at www.cdtfa.ca.gov/privacy.htm, or go to www.cdtfa.ca.gov/formspubs/forms.htm and search for **CDTFA-324-GEN-WEB**, *Privacy Notice—Website—No Action Needed*.

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE	DATE

Make check or money order payable to California Department of Tax and Fee Administration.
 Write your account number on your check or money order. Make a copy of this document for your records.

TF

INSTRUCTIONS—CALIFORNIA TIRE FEE RETURN

Payments: To make your payment online, go to our website www.cdtfa.ca.gov and select *File & Make a Payment*. You can also pay by credit card on our website or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number.

DEFINITIONS

A *new tire* means a pneumatic or solid tire intended for use with on-road or off-road motor vehicles, trailers, motorized equipment, construction equipment, or farm equipment that is sold separately from the motorized equipment, or a new tire sold with a new or used motor vehicle, including the spare tire, trailers, construction equipment, or farm equipment. New tire does not include retreaded, reused, or recycled tires.

New or used motor vehicle means any device by which any person or property may be propelled, moved or drawn upon a highway, excepting a device moved exclusively by human power, or used exclusively upon stationary rails or trucks.

PENALTY FOR LATE FILING

If your fee is paid after the due date shown on the front of this return, a penalty of 10 percent (0.10) of the total fee due should be shown on line 8.

PREPARATION OF THE RETURN

- Line 1.** Enter the total number of new tires sold at retail including new tires sold to the United States government. Also include the total number of new tires that you purchased without paying the California Tire Fee and used (self-consumed) instead of resold or placed in inventory. For returns reporting for more than one location, the total of column E, *Total Tires Sold or Self-consumed*, on the *Schedule A, Summary by Location*, should agree with line one (1) on page one of the return.
- Line 2.** Current rate of fee per tire.
- Line 3.** Enter total amount of fees by multiplying the total number of tires on line 1 by the rate of fee per tire on line 2.
- Line 4.** The seller may retain one and a half percent (1.5%) of the fee as reimbursement for any costs associated with the collection of the fee. Multiply the amount on line 3 by one and a half percent (0.015).
- Line 5.** Subtract line 4 from line 3 and enter total amount of fees due.
- Line 6.** If you have collected more than the amount due calculated on your return, enter the difference in this field.
- Line 7.** Total amount of fees due.
- Line 8.** If the fee payment is made, or your fee return is filed, after the due date shown on the front of this return, an additional 10 percent penalty is due.
- Line 9.** If the fee payment is made after the due date shown on the front of this return, an additional amount is due for interest charges.
- Line 10.** Add lines 7, 8, and 9. Enter the total amount due and payable, including late filing charges, if applicable.

INSTRUCTIONS FOR COMPLETING SCHEDULE A, SUMMARY BY LOCATION

GENERAL

The *Summary by Location* schedule is used to report location level detail of events that support the return and is a reporting requirement of the fee program. This schedule must be completed and submitted with returns reporting for more than one location. Sales and self-consumption of tires from each location must be reported on a separate line of the schedule. Additionally, the schedule must report each location even though you may not have made any retail sales of tires or self-consumed tires during the period for that location.

The total of column E, *Total Tires Sold or Self-consumed*, should agree with line 1, *Total number of new tires sold at retail and new tires self-consumed*, on page one of the return.

SCHEDULE PREPARATION

Summary by Location Section

The columns provided on the *Summary by Location* schedule are used to report retail sales and self-consumption of tires from each location. Each location must be reported on the schedule even if you have not made any retail sales of tires or self-consumed any tires during the period for that location.

In general, the information required in the schedule columns are:

Columns A-D: Enter the site ID for each location assigned numeric identifier and the full address for the location being reported. *Note:* The site ID is also identified as the Sub-Outlet Number on CDTFA-530, *Schedule C, Detailed Allocation by Location of Sales and Use Tax Transactions*.

Column E, Total Tires Sold or Self-consumed: Enter the total number of tires sold at retail or self-consumed at the location being reported during the reporting period.

SPECIAL NOTES

Locations with no activity

Locations with no retail sales of tires or self-consumed tires during the period must still be reported on this schedule. Complete columns A-D and enter zero (0) in column E if the location had no retail sales of tires or self-consumed tires during the reporting period.

If you need additional information, please contact the California Department of Tax and Fee Administration, Return Processing Branch, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit our website at www.cdtfa.ca.gov or call our Customer Service Center at 1-800-400-7115 (CRS:711); from the main menu, select the option *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.