

**CALIFORNIA TIRE FEE RETURN**

<b>DUE ON OR BEFORE</b>	
[ FOID ]	YOUR ACCOUNT NO.

CDTFA USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION  
RETURN PROCESSING BRANCH  
PO BOX 942879  
SACRAMENTO, CA 94279-6087

**READ INSTRUCTIONS  
BEFORE PREPARING**

**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 the 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.**

1. Total number of new tires sold at retail and new tires self consumed	1.	
2. Rate of fee per tire	2.	\$
3. Total amount of fees <i>(multiply line 1 by line 2)</i>	3.	\$ .00
4. Less seller reimbursement fee. Multiply line 3 by reimbursement rate of	4.	\$ .00
5. Total amount of fees due <i>(subtract line 4 from line 3)</i>	5.	\$ .00
6. Penalty <i>[multiply line 5 by 10% (0.10) if payment is made after due date shown above]</i>	PENALTY 6.	\$ .00
7. 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 <small>Interest Rate Calculator</small>	INTEREST 7.	\$ .00
8. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 5, 6, and 7)</i>	8.	\$ .00

<i>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.</i>		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE ( )	DATE

**Make check or money order payable to  
California Department of Tax and Fee Administration**

Always write your account number on your check or money order. Make a copy of this document for your records.



## INSTRUCTIONS CALIFORNIA TIRE FEE RETURN

**Payments:** To make your payment online, go to our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and select "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, 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, 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 tracks.

### 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 6.

### 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.

**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 the fee is paid after the due date shown on the front of this return, an additional amount is due for penalty charges.

**Line 7.** If the fee is paid after the due date shown on the front of this return, an additional amount is due for interest charges.

**Line 8.** Add lines 5, 6, and 7. Enter total amount due and payable, including late filing charges, if applicable.

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 the CDTFA website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) or call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.