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| Utah State Tax Commission<br>210 N 1950 W • Salt Lake City, UT 84134 • tax.utah.gov | <b>TC-62W</b><br>Rev. 8/07 |
| <b>Waste Tire Recycling Fee Return</b>  |                            |

|   |
|---|
| <b>Acct. #:</b> _____                                 |
| <b>Period:</b> _____<br>FROM (mmddyyyy) TO (mmddyyyy) |
| <b>Return Due Date:</b> _____<br>(mmddyyyy)           |

\_\_\_\_\_ Check here if this is an AMENDED return. Enter the correct TAX PERIOD (above) being amended.

**THIS RETURN MUST BE FILED, EVEN IF NO TAX IS DUE.**

- 1. Fee amount (number of tires sold: \_\_\_\_\_ x \$1.00)..... ● 1 \_\_\_\_\_.
- 2. Retailer handling fee (multiply line 1 by .025) ..... ● 2 \_\_\_\_\_.
- 3. **Total fee due** (line 1 minus line 2) ..... ● 3 \_\_\_\_\_.

Check here if payment is made by electronic funds transfer for TAX TYPE CODE 0405.

I declare under the penalties provided by law that, to the best of my knowledge, this is a true and correct return.

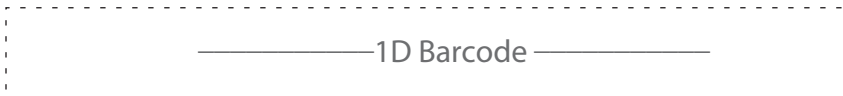
\_\_\_\_\_ Authorized Signature

\_\_\_\_\_ Date

\_\_\_\_\_ Telephone

● USTC use only

**Return the original form; make a copy for your records.**



# Instructions for TC-62W

## General Instructions

If your business sells new tires, you must file this return even if no fees were collected during this filing period.

For detailed information regarding the waste tire recycling fee, see Utah Code §19-6-805 and Publication 25, *Sales and Use Tax General Information*.

The fee applies to tires up to and including 24.5 inches, single or dual bead capacity, as follows:

- sales of new tires
- new tires as part of a vehicle sale including replacements
- purchases of tires for vehicles to be rented or leased
- off-highway motorized vehicle tires meeting the size requirements

The fee does not apply to:

- recapped or resold used tires
- bicycle tires
- wholesalers purchasing tires for resale
- tires sold and delivered out of state

The fee is not subject to sales and use tax. The fee is required for all sales or purchases of tires, including those by purchasers exempt from sales tax, such as state or local governments and religious or charitable institutions. The waste tire recycling fee return is due at the same time as the business's sales tax return. The Legislature authorized retailers to retain 2.5 percent of the fees collected for the costs of collecting the fee.

Filing dates, penalty and interest and other provisions are the same as for sales tax returns.

## Line Instructions:

- Line 1 Multiply the number of tires sold by the \$1.00 fee.
- Line 2 Multiply line 1 by 2.5% (.025).
- Line 3 Subtract line 2 from line 1.

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Include the amount paid for the waste tire recycling fee on the Sales Tax Payment Coupon.

Send return and payment to Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0400.

**Please return the original. Make a photocopy for your records.**

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If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.