## Instructions for Completing Tire and Lead-Acid Battery Fee Return

If you have questions that are not covered in these instructions, you may contact the Department of Revenue at the addresses, e-mail addresses, and phone numbers listed at the bottom of this page. You may also refer to our website at dor.mo.gov/taxation/business/tax-types/tire-battery.

### Line 1A: Tires Sold
- Enter the total number of tires sold for this report period. Enter zero “0” if you have nothing to report for this reporting period.

### Line 1B: Adjustments
- Add or subtract total qualifying adjustments. Indicate a plus (+) or minus (−) sign for the adjustments. Enter zero “0” if you have nothing to report for this reporting period.

### Line 1C: Total Tires
- Enter the total of Box 1A (Tires Sold) plus (+) or minus (–) Box 1B (Adjustments). Enter zero “0” if you have nothing to report for this reporting period.

### Line 2A: Batteries Sold
- Enter the total number of tires sold for this report period. Enter zero “0” if you have nothing to report for this reporting period.

### Line 2B: Adjustments
- Add or subtract total qualifying adjustments. Indicate a plus (+) or minus (−) sign for the adjustments. Enter zero “0” if you have nothing to report for this reporting period.

### Line 2C: Total Batteries
- Enter the total of Line 2A minus (–) Line 2B.

### Line 3: Total Fees Due
- Line 5 (Tire and Lead-Acid Battery Fee) minus (-) Line 6 (Collection Deduction) = Line 7 (Total Fees Due).

### Line 4: Tire and Battery Fee Rate...
- Enter the rate for the month in which the fee is due.

### Line 5: Tire and Lead-Acid Battery Fee
- Enter the fee based on the number of tires and batteries sold.

### Line 6: Collection Deduction
- Enter six percent (6%) of the amount shown on Line 5.

### Line 7: Total Fees Due
- Enter the total fees due for the reporting period.

### Line 8: Addition to Fees
- For failure to pay Tire and Lead-Acid Battery Fee Return on or before the due date, enter five percent (5%) of Line 7. For failure to file a Tire and Lead-Acid Battery Fee Return on or before the due date, enter five percent (5%) of Line 7 for each month late up to a maximum of twenty-five percent (25%) (5 months late in filing = 25%).

### Note:  If Additions to Fees for failure to file applies, do not pay additions to fees for fees for failure to pay.

### Example:  If interest rate is three percent (3%) and Line 7 is $480:

1. Divide the annual interest rate by 365* to get a daily rate.
   - (.03/365 = .00008219)
2. Multiply Line 7 by the daily rate.
   - ($480 X .00008219 = .039451)
3. Multiply the result by the number of days late.
   - ($0.039451 X 15 days late = .59 )
4. $ .59 is interest for late payment.

### Note:  If interest is due, divide the annual interest rate by 365 to figure the daily rate.

*Use 366 for leap years.

The annual interest rate is subject to change each year. You can access the annual interest rate on the Department’s website at: dor.mo.gov/taxation/statutory-interest-rates.html.

### Line 10: Approved Credit
- Enter any Tire and Lead-Acid Battery Fee credit for which the Department issued you an approved credit. An approved credit notice must accompany the Tire and Lead-Acid Battery Fee Return.

### Line 11: Pay This Amount (U.S. Funds)
- Total of Lines 7-9 minus Line 10 =

### Pay This Amount (U.S. Funds)

- Enter the total fees due for the reporting period.

### Department Only
- Use Only

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### Missouri Tax Identification Number

### File Period

### Due Date (MM/DD/YYYY)

### Business Name

### Street Address

### City, State, and Zip Code

### Authorized Signature

### Date (MM/DD/YYYY)

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**Example: Return is due April 30, but is filed (postmarked) May 15.**

- Line 7 is $480
- $480 X 5% = $24
- $24 is the Additions to Fees

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**Example: Return is due April 30, but is filed (postmarked) June 1.**

- Line 7 is $480
- $480 X 10% = $48
- $48 is the Additions to Fees

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**Note: If interest is due, divide the annual interest rate by 365 to figure the daily rate.**

*Use 366 for leap years.*

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**Visit dor.mo.gov/business/tirebattery/ for additional information.**

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