# Tire and Lead-Acid Battery Fee Return

## 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 [http://dor.mo.gov/business/tirebattery](http://dor.mo.gov/business/tirebattery).

- **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 2A**: 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 2B** and **Line 2C**: Lead-Acid Batteries — Enter the appropriate Batteries Sold, Adjustments, and Total Batteries. Refer to instructions for Line 1A, 1B, and 1C on method of calculation. Enter zero “0” if you have nothing to report for this reporting period.
- **Line 3**: Total Tires and Lead-Acid Batteries Sold — Enter the total of Line 1C plus Line 2C.
- **Line 4**: Tire and Lead-Acid Battery Fee Rate — The amount indicated on this line represents the Tire and Lead-Acid Battery Fee rate.
- **Line 5**: Tire and Lead-Acid Battery Fee — Line 3 (Total Tires and Lead-Acid Batteries Sold) multiplied (x) by Line 4 (Rate) = Line 5 (Tire and Lead-Acid Battery Fee).
- **Line 6**: Collection Deduction — Enter six percent (6%) of the amount shown on Line 5.
- **Line 7**: Total Fees Due — Line 5 (Tire and Lead-Acid Battery Fee) minus (-) Line 6 (Collection Deduction) = Line 7 (Total Fees Due).
- **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 failure to pay.

For example, if a return due April 30 is filed any time between May 1 and May 31, the rate would be five percent (5%); if filed between June 1 and June 30, the rate would be ten percent (10%); and so on, up to a maximum of twenty-five percent (25%).

- **Line 9**: Interest for Late Payment — If fees are not paid by the due date, multiply Line 7 by the daily rate. Then multiply this amount by number of days late.

For example: Return is due April 30, but is filed (postmarked) May 15.

\[
\text{Interest} = \left( \frac{480}{365} \right) \times \frac{1000}{365} = \frac{480}{365} \times 0.00000106
\]

- **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 =

Note: 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: [http://dor.mo.gov/Intrates.php](http://dor.mo.gov/Intrates.php).

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- **Line 11**: Pay This Amount — Line 7 plus (+) Line 8 plus (+) Line 9 minus (–) Line 10.

Make remittance payable to Missouri Director of Revenue (U.S. Funds Only). Do not send cash or stamps.

- **Sign and Date Return**: Sign and date the return. If this is your final return, enter close date in box provided.

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

\[
\text{Interest} = \left( \frac{480}{365} \right) \times \frac{1000}{365} = \frac{480}{365} \times 0.00000106
\]

Note: Divide the annual interest rate by 365 to figure the daily rate.

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Make remittance payable to Missouri Director of Revenue (U.S. Funds Only). Do not send cash or stamps.

- **Sign and Date Return**: Sign and date the return. If this is your final return, enter close date in box provided.

### Form 5068 (Revised 07-2018)

**Mail to:**

- Taxation Division
  - P.O. Box 3040
  - Jefferson City, MO 65105-3040
  - Phone: (573) 751-5860
  - TTY: (800) 735-2966
  - Fax: (573) 526-8747