

INSTRUCTIONS FOR TIRE EXCISE TAX RETURN

LINE 1: **Number of New Tires Sold for Vehicles.** Enter on Line 1 the total number of new tires sold for vehicles during the reporting period. **Include on Line 1** all new tires mounted on new or used vehicles sold at retail for the first time and all new tires for use on automobiles, buses, trucks, truck tractors, trailers, farm machinery, construction equipment, and motorcycles. **Do not include on Line 1** new tires sold for use on vehicles not authorized or allowed to operate on public streets and highways or used, recapped, or retreaded tires.

LINE 2: **Tax Due.** Multiply Line 1 by \$.25 (twenty-five cents).

LINE 3: **Penalty & Interest.** Penalty and interest are due if the return is not filed by the due date. **Penalty** is computed at 10% of the tax due for delinquent payment of tax if paid within sixty days (60) of the due date and 25% on the balance due if payment is received after sixty days (60) of the due date. **Interest** is computed on the tax due for each month or any portion of a month that the tax remains unpaid. For information about current or prior penalty and interest rates, consult our web site: www.ksrevenue.org

LINE 4: **Credit Memorandum.** Use Line 4 to deduct any allowable credits from prior tire excise tax returns. A credit memorandum issued by the Department of Revenue must accompany the tire excise tax return to support any tire excise tax credit.

LINE 5: **Total Amount Due.** Add Lines 2 and 3 then subtract Line 4 and enter the result.

Sign the completed return and mail it with your remittance in the enclosed envelope on or before the due date. Make your check or money order for the tax due on Line 5 payable to "Tire Excise Tax." Be sure to write your Tire Excise Tax number and tax period on your check or money order.

For additional information, please address your inquiries to Kansas Department of Revenue, Tire Excise Tax, Customer Relations, 915 SW Harrison St., Topeka, Kansas 66625-2007, or call (785) 368-8222.

**KANSAS DEPARTMENT OF REVENUE
DIVISION OF TAXATION
TIRE EXCISE TAX RETURN**

Registration Number

RETURN FOR _____ MUST BE FILED AND PAID BY _____
IF NO SALES WERE MADE – WRITE "NO SALES," SIGN AND RETURN FORM.

- 1. Number of New Tires Sold for Vehicles . _____
- 2. Tax Due (multiply line 1 by \$.25) _____
- 3. Penalty & Interest (see instructions) _____
- 4. Credit Memorandum (see instructions) .. _____
- 5. Total Amount Due..... _____

I CERTIFY THAT THIS IS A TRUE, CORRECT, AND COMPLETE RETURN.

X _____
SIGNATURE TITLE PREPARER'S PHONE NUMBER