

### When You Must File

Returns are due on the same day as the Colorado Sales Tax Return. A return must be filed even when no fee is due. If no fee is due enter 0 (zero) in all applicable columns.

### Who Must File a Return

All retailers of new tires, including motorcycle tires, must collect the fee of \$1.50 for each motor vehicle tire sold by the retailer. **Exception:** Tires from trucks that weigh more than 15,000 pounds that have been recapped or reprocessed are not subject to the fee.

## Instructions For Completing the Return

**Line 1** Enter the number of tires sold to customers.

**Line 2** Enter the number of tires from trucks that weigh more than 15,000 pounds that were recapped

**Line 3** Subtract line 2 from line 1.

**Line 4** Enter the fee by multiplying the amount on line 3 by \$1.50

**Line 5** Penalty – If the return is not filed and/or paid by the due date, a penalty of 10% is due in addition to the waste tire fee. Round to the nearest dollar.

**Line 6** Interest and Penalty Interest – Failure to file the return and/or pay the fee on time subjects the vendor to interest at the rate effective on July 1 of the previous year and penalty interest at the same amount. The current statutory rate is preprinted on this line

**Line 7 Total Amount Due and Remitted** – Add lines 4, 5 and 6 and pay this amount.

**Include the account number on your check to ensure proper credit**

**Mail to and Make Check Payable to:**  
Colorado Department of Revenue  
Denver CO 80261-0009

## New Tire Fee Return (Waste Tire Recycling Development)



Account Number	Period (MM/YY - MM/YY)	FEIN	Due Date (MM/DD/YY)
Taxpayer Last Name or Business Name		First Name	Middle initial
Address	City	State	Zip
Check Here if This is an Amended Return • <input type="checkbox"/>			<b>1710-100</b>
1. Number of tires sold			
2. Number of heavy truck tires that were recapped or reprocessed			
3. Number of tires subject to the fee (Line 1 minus Line 2)			
4. Net Due. Line 3 x \$1.50		<b>(100)</b>	00
5. Penalty Line 4 x .10		<b>(200)</b>	00
6. Interest and penalty interest Line 4 x		<b>(300)</b>	00
7. <b>Amount Owed</b> Add Lines 4 through 6		<b>(355)</b>	\$ .00
<small>The state may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, Your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.</small>			
<b>Under penalty of perjury in the second degree, I declare that I have examined this return and to the best of my knowledge and belief it is true, correct and complete.</b>			
Signature			Date (MM/DD/YY)
<b>Photocopy and keep for your records.</b>			