

OKLAHOMA TAX COMMISSION  
FORM STW20008-B  
TIRE RECYCLING FEE RETURN

**This form is used to file Tire Recycling Fee Returns  
BEGINNING with the July 2019 period.**

STW 20008-B

-OFFICE USE ONLY-

Revised 6-2019

Four empty boxes for office use only.

TIRE RECYCLING FEE RETURN



A. Taxpayer FEIN/SSN, B. Reporting Period, C. Due Date

D. Amended Return, E. Date Out of Business

F. Mailing Address Change

MM/DD/YY

F. Name, Address, City, State, ZIP

Table with 15 rows for tire categories and amounts, including columns for Dollars and Cents.

Please remit only one payment per return.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

The information contained in this return and any attachments is true and correct to the best of my knowledge.

## INSTRUCTIONS FOR COMPLETING TIRE RECYCLING FEE RETURN

### WHO MUST FILE

Every wholesaler or retailer of tires is responsible for remitting payment of the Tire Recycling fee. Returns must be filed for every period even though there are no tire sales nor any fee due.

### WHEN TO FILE

Returns must be postmarked on or before the 20th day of the month following each reporting period.

### HOW TO FILE ELECTRONICALLY

File and pay electronically by using OkTAP, located at [www.tax.ok.gov](http://www.tax.ok.gov).

### HOW TO FILE BY PAPER

If filing by paper, make checks or money orders payable to the Oklahoma Tax Commission and mail with your return to: **(This address is for payments ONLY)**

**Oklahoma Tax Commission  
Tire Recycling Fee Remittance  
Post Office Box 26920  
Oklahoma City, OK 73126-0920**

Do **NOT** mail correspondence to the address above. If you must contact us in writing, include your Name and Account Number, and mail your correspondence to:

**Oklahoma Tax Commission  
2501 North Lincoln Boulevard  
Oklahoma City, OK 73194**

### SPECIFIC LINE INSTRUCTIONS

If you received this form by mail, make sure the preprinted information in Items A, B and C are correct. If incorrect, contact the Oklahoma Tax Commission's Taxpayer Assistance Division at (405) 521-3160.

**ITEM E. (Out of Business)** – If you no longer sell tires and/or are out of business, check Box E and give the Date Out of Business.

**ITEM F. (Mailing Address Change)** – check Box F to notify us of address change. Write new address in Section F. **NOTE:** Changes to location address must be submitted on the Notification of Business Address Change Form (BT-115-C-W), available at [www.tax.ok.gov](http://www.tax.ok.gov).

**Line 1. (Total number of tires sold)** – Enter the total number of tires sold.

**Line 2. (Total number of tires exempt)** – Enter the total number of tires that are exempt from the fee. No fee shall be assessed by a tire dealer for used or retreaded tires when the tire dealer can document that the recycling fee has been previously paid.

**Line 3. (Tires at 19 ½ inches or smaller)** – Enter the total amount of fees collected on automobile tires with a tire rim of 19 ½ inches or smaller. The fee per tire is \$2.90.

**Line 4. (Tires larger than 19 ½ inches and a tread of 12 inches or less)** - Enter the total amount of fees collected on vehicles other than automobile tires with a tire rim larger than 19 ½ inches and a tread of 12 inches or less. The fee per tire is \$5.50.

**Line 5. (Tires larger than 19 ½ inches and a tread of more than 12 inches)** - Enter the total amount of fees collected on tires with a tire rim larger than 19 ½ inches and a tread of more than 12 inches. The fee per tire is \$10.00.

**Line 6. (Motorcycle Tire Fee)** - Enter the total amount of fees collected on motorcycle tires. The fee per tire is \$1.00.

**Line 7. (Agricultural tires 19 ½ inches or smaller and less than 30 inches diameter)** - Enter the total amount of fees collected on agricultural tires that are 19 ½ inches or smaller and less than 30 inches diameter. The fee per tire is \$2.90.

**Line 8. (Agricultural tires larger than 19 ½ inches and less than 30 inches diameter)** – Enter the total amount of fees collected on agricultural tires that are larger than 19 ½ inches and less than 30 inches diameter. The tire fee is \$5.50 per tire.

**Line 9. (Agricultural tires larger than 30 inches in diameter and less than or equal to 44 inches in diameter)** – Enter the total amount of fees collected on agricultural tires larger than 30 inches in diameter and less than or equal to 44 inches in diameter. The tire fee is \$8.00 per tire.

**Line 10. (Agricultural tires 30 inches or less wide and larger than 44 inches in diameter and less than or equal to 72 inches in diameter)** – Enter the total amount of fees collected on agricultural tires 30 inches or less wide and larger than 44 inches in diameter and less than or equal to 72 inches in diameter. The tire fee is \$16.00 per tire.

**Line 11. (Tax Due)** – Add lines 3-10.

**Line 12. (Discount for timely filing)** – If this return and remittance is postmarked by the due date in Item C, you are eligible for a 2.25% discount for timely payment. Multiply line 11 by 0.0225.

**Line 13. (Interest)** – If this return and remittance is postmarked after the due date in Item C, the fee is subject to 1.25% interest per month from the due date until it is paid. Multiply line 11 by .0125 for each month or part thereof that the return is late.

**Line 14. (Penalty)** – If this return and remittance is not postmarked within 15 days of the due date, a one-time 10% penalty is due. Multiply line 11 by 0.10.

**Line 15. (Total due)** – Total the return; line 11, minus line 12 plus line 13 and line 14.