



23100T049

INSTRUCTIONS FOR COMPLETING THE MARYLAND TIRE FEE RETURN COM/RAD-100. YOU MUST FILE THIS RETURN EVEN IF NO FEE IS DUE.

- LINE 1 Enter the number of tires subject to the recycling fee. The tire recycling fee is imposed upon the first sale of a new tire in Maryland to anyone other than a wholesaler.
- LINE 2 Multiply the number of tires on line 1 by the rate per tire to determine the fee due.
- LINE 3 If this return with payment is not filed by its due date, you must include penalty of 10% of the fee due (line 2)
- LINE 4 plus interest of the fee due (line 2) for each month or fraction of a month past the due date.
- LINE 5 If this return is filed timely you may take a discount of .6 %. Multiply the amount on line 2 by .006.
- LINE 6 If you have a current Statement of Account which shows a balance due which you have not yet paid, enter the Amount Due on this line and show it as an additional amount due by entering a plus sign (+) inside the brackets. If you have a credit due you from a previous overpayment, enter that amount on this line and show it as a reduction Of the amount due with this return by entering a minus sign (-) inside the brackets.
- LINE 7 Combine the amounts on lines 2 through 6.

Note: Interest accrues at variable rates depending on the calendar year. For more information, visit www.marylandtaxes.gov; or call 410-260-7980 - Toll Free 1-800-638-2937; or send email to taxhelp@marylandtaxes.gov

MAKE CHECK OR MONEY ORDER PAYABLE TO:
COMPTROLLER OF MARYLAND
Mail to:
Comptroller of Maryland
Revenue Administration Division
Remittance Processing Center
110 Carroll Street
Annapolis, MD 21411-0001

FEIN	Name and Title of person completing form	Phone number
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<p>If you have permanently discontinued, sold your business or changed it's name, address or telephone number complete the following information:</p> <p><input type="checkbox"/> Changed Information Date: _____</p> <p><input type="checkbox"/> Discontinued business Date: _____</p> <p><input type="checkbox"/> Sold business Date: _____</p>	<p>Enter change information or buyer's name and address</p> <p>Name _____</p> <p>Address _____</p> <p>City _____ State _____ Zip Code _____</p> <p>Phone _____ Email _____</p>
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Tear at perforation and return only the lower section of this form, unless you have a change in ownership or in names and addresses. If you have a change in ownership or in names and addresses, complete the section above and return the entire form.

TIRE FEE RETURN	
1. NUMBER OF TIRES SUBJECT TO TIRE RECYCLING FEE	
RATE PER TIRE	x \$ 0.80
2. FEE DUE	
IF LATE ADD	3. PENALTY: 10% OF FEE DUE +
	4. INTEREST: PER MONTH OF FEE DUE +
IF TIMELY- DISCOUNT (MULTIPLY FEE DUE BY .006)	-
5. PRIOR BALANCE AMOUNT DUE (+) OR CREDIT (-)	()
6. TOTAL DUE (COMBINE LINES 2 THROUGH 6)	

PERIOD _____

DUE DATE (MMYY) _____

ACCOUNT NO. _____

You MUST have a tire recycling fee account number in order to make payments. For more information, visit www.marylandtaxes.gov

Mail to:
Comptroller of Maryland
Revenue Administration Division
Remittance Processing Center
110 Carroll Street
Annapolis, MD 21411-0001

I declare under the penalties of perjury that this return has been examined by me and to the best of my knowledge and belief is a true, complete return.

Signature _____ Title _____ Date _____
COM/RAD-100 06/23