

Taxpayer Service Offices

Monday - Friday, 8:00 a.m. - 5:00 p.m.

Annapolis	410-260-7980
Baltimore	410-767-1300
Cumberland	301-777-2165
<i>Garrett Co. residents</i>	301-334-8880
Elkton	410-996-0580
Frederick	301-600-1982
Hagerstown	301-791-4776
Landover	301-459-9195
Salisbury	410-713-3660
Towson	410-321-2306
Upper Marlboro	301-952-2810
<i>Charles Co. residents</i>	301-645-2226
<i>D.C. metro area</i>	301-843-0977
Wheaton	301-949-6030

Directions to our offices
are available on our Web site
www.marylandtaxes.com

You can also find location addresses
in the government pages of your
local telephone directory.

Assistance

Taxpayer Service

410-767-1300

(Baltimore area)

1-800-492-1751

(from elsewhere in Maryland)

Monday - Friday

8:00 a.m. - 5:00 p.m. EST

E-mail: taxhelp@comp.state.md.us

World Wide Web

www.marylandtaxes.com

- Download forms and publications.
- Register business tax accounts.
- File income tax, sales and use tax and employer withholding returns online.
- Set up tax payment plan.
- Search for unclaimed funds.
- Find tax regulations.

Deaf or hard-of-hearing

TTY users call via Maryland Relay
at 711 in Maryland

TTY: 410-767-1967 (Baltimore area)

If you need a reasonable
accommodation for a disability, please
contact us before your visit. If you need
the information in this brochure in an
alternate format, contact the
Comptroller's Office.

How to *prepare your* Maryland tire fee return

MARYLAND TAX TIP 17



Instructions for Completing the Tire Fee Return

Line 1 - Enter the number of tires subject to the tire recycling fee. The tire recycling fee is imposed on 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 shown on line 2 to determine the fee amount due.

Line 3 - Enter the fee amount due.

Lines 4 and 5 - If this return with payment is not filed by its due date, you must include a penalty of 10 percent of the fee due (shown on line 3) plus interest of 1.08 percent of the fee due (line 3) for each month or fraction of a month past the due date. Enter the penalty on line 4 and the interest on line 5.

Line 6 - If this return is filed timely you may take a discount of 0.6 percent. Multiply the amount on line 3 by .006 and enter the total on line 6.

Line 7 - 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 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 8 - Combine the amounts on line 3 through 7. Enter the total on line 8.

Do not use the sample below as a return. If you need a return, call 410-767-1300 from the Baltimore area or toll-free 1-800-492-1751 from elsewhere in Maryland. You can also call our local branch offices listed on the other side of this brochure.

Reminders

- **Double-check** your arithmetic and sign your return.
- **Use the form we send you**, not a photocopy or a computer-generated report. The magnetic scan line at the bottom of the original form contains data we need to process your return. Failure to use the original form requires special processing for your return.
- **File your return on time.** The filing period and the date are printed in the upper right-hand corner of each return. You must file a timely return, even if you have no sales or fee to report. If you do not file on schedule, your account is recorded as delinquent.
- **Mail your return** (using the envelope provided) to the following address:
 Revenue Administration Division
 Comptroller of Maryland
 Remittance Processing Center
 110 Carroll St.
 Annapolis, MD 21411-0001
- **Make your check or money order payable to the Comptroller of Maryland.**
- **If you need assistance with the tire fee return**, call Taxpayer Service at 410-767-1300 from the Baltimore area or toll-free 1-800-492-1751 from elsewhere in Maryland. You can also contact our local branch offices listed on the other side of this brochure.

TIRE FEE RETURN

1	NUMBER OF TIRES SUBJECT TO TIRE RECYCLING FEE		
2	RATE PER TIRE	+	\$ 0. 80
3	FEE DUE		
4	IF LATE ADD	PENALTY 10% OF FEE DUE INTEREST 1.08% PER MONTH OF FEE DUE	+ +
5			
6	IF TIMELY - DISCOUNT (MULTIPLY FEE DUE BY .006)	-	
7	PRIOR BALANCE AMOUNT DUE (+) OR CREDIT (-)	()	
8	TOTAL DUE (COMBINE LINES 2 THROUGH 7)		

PERIOD

DUE DATE

FM			
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ACCOUNT NO.

COMPTROLLER OF MARYLAND
 REVENUE ADMINISTRATION DIVISION
 ANNAPOLIS, MARYLAND 21411-0001

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

SIGNATURE

TITLE

DATE

SAMPLE
 DO NOT USE AS RETURN