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MISSOURI DEPARTMENT OF REVENUE

Tire and Lead-Acid Battery Fee Return

1A. Tire Sold
2A. Batteries Sold
1B. Adjust. + or –
2B. Adjust. + or –
1C. Total Tires
2C. Total Batteries

☐ Amended Return

Missouri Tax Identification Number	
File Period	Due Date (MM/DD/YYYY) __ __ / __ __ / __ __ __ __
Business Name	
Street Address	
City, State, and Zip Code	
By signing this return I am authorizing the Department of Revenue to issue any potential refund(s). Under penalties of perjury, I declare that this is a true, accurate, and complete return. I have direct control, supervision, or responsibility for filing this return and payment of the fee due.	If final return enter close date (MM/DD/YYYY). __ __ / __ __ / __ __ __ __
Authorized Signature	Date (MM/DD/YYYY) __ __ / __ __ / __ __ __ __

3. Total Tires and Batteries Sold Line 1C plus Line 2C ..... =		0
4. Tire and Battery Fee Rate ... X	$	.50
5. Tire and Battery Fee. Line 3 times Line 4 (Rate) .... =	$	0.00
6. Collection Deduction. Line 5 times 6% ..... –	$	0.00
7. Total Fees Due. Line 5 minus Line 6 ..... =	$	0.00
8. Addition to Fees (see instructions) ..... +	$	
9. Interest for Late Payment (see instructions) ..... +	$	
10. Approved Credit (see instructions) ..... –	$	
11. Pay This Amount (U.S. Funds) total of Lines 7-9 minus Line 10 =	$	0.00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

Department Use Only

Form 5068 (Revised 02-2021)

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Instructions for Completing Tire and Lead-Acid Battery Fee Return

If you have questions that are not covered in these instructions, you may contact the Department of Revenue at the addresses, e-mail addresses, and phone numbers listed at the bottom of this page. You may also refer to our website at dor.mo.gov/taxation/business/tax-types/tire-battery/.

Line 1A: Tires Sold — Enter the total number of tires sold for this report period. Enter zero "0" if you have nothing to report for this reporting period.

Line 1B: Adjustments — Add or subtract total qualifying adjustments. Indicate a plus (+) or minus (–) sign for the adjustments. Enter zero "0" if you have nothing to report for this reporting period.

Line 1C: Total Tires — Enter the total of Box 1A (Tires Sold) plus (+) or minus (–) Box 1B (Adjustments). Enter zero "0" if you have nothing to report for this reporting period.

Lines 2A, 2B, and 2C: Lead-Acid Batteries — Enter the appropriate Batteries Sold, Adjustments, and Total Batteries. Refer to instructions for Line 1A, 1B, and 1C on method of calculation. Enter zero "0" if you have nothing to report for this reporting period.

Line 3: Total Tires and Lead-Acid Batteries Sold — Enter the total of Line 1C plus Line 2C.

Line 4: Tire and Lead-Acid Battery Fee Rate — The amount indicated on this line represents the Tire and Lead-Acid Battery Fee rate.

Line 5: Tire and Lead-Acid Battery Fee — Line 3 (Total Tires and Lead-Acid Batteries Sold) multiplied (x) by Line 4 (Rate) = Line 5 (Tire and Lead-Acid Battery Fee).

Line 6: Collection Deduction — Enter six percent (6%) of the amount shown on Line 5.

Line 7: Total Fees Due — Line 5 (Tire and Lead-Acid Battery Fee) minus (-) Line 6 (Collection Deduction) = Line 7 (Total Fees Due).

Line 8: Addition to Fees — For failure to pay Tire and Lead-Acid Battery Fee Return on or before the due date, enter five percent (5%) of Line 7. For failure to file a Tire and Lead-Acid Battery Fee Return on or before the due date, enter five percent (5%) of Line 7 for each month late up to a maximum of twenty-five percent (25%) (5 months late in filing = 25%).

Note: If Additions to Fees for failure to file applies, do not pay additions to fees for failure to pay.

For example, if a return due April 30 is filed any time between May 1 and May 31, the rate would be five percent (5%); if filed between June 1 and June 30, the rate would be ten percent (10%); and so on, up to a maximum of twenty five percent (25%).

Example: Return is due April 30, but is filed (postmarked) May 15.
Line 7 is $480
$480 X 5% = $24
$24 is the Additions to Fees

Example: Return is due April 30, but is filed (postmarked) June 1.
Line 7 is $480
$480 X 10% = $48
$48 is the Additions to Fees

Line 9: Interest for Late Payment — If fees are not paid by the due date, multiply Line 7 by the daily interest rate. Then multiply this amount by number of days late.

Note: Number of days late is counted from the due date to the postmark date. For example, if the due date is April 30 and the postmark is May 15, the payment is 15 days late.

Example: If interest rate is three percent (3%) and Line 7 is $480:

(A) Divide the annual interest rate by 365* to get a daily rate. (.03/365 = .00008219)

(B) Multiply Line 7 by the daily rate. ($480 X .00008219 = .039451)

(C) Multiply the result by the number of days late. (.039451 X 15 days late = .59)

$ .59 is interest for late payment.

Note: Divide the annual interest rate by 365 to figure the daily rate.

*Use 366 for leap years.

The annual interest rate is subject to change each year. You can access the annual interest rate on the Department's website at: dor.mo.gov/taxation/statutory-interest-rates.html.

Line 10: Approved Credit — Enter any Tire and Lead-Acid Battery Fee credit for which the Department issued you an approved credit. An approved credit notice must accompany the Tire and Lead-Acid Battery Fee Return.

Line 11: Pay This Amount — Line 7 plus (+) Line 8 plus (+) Line 9 minus (–) Line 10. Make remittance payable to Missouri Director of Revenue (U.S. Funds Only). Do not send cash or stamps.

Sign and Date Return: Sign and date the return. If this is your final return, enter close date in box provided.

Mail to: Taxation Division
P.O. Box 3040
Jefferson City, MO 65105-3040

Phone: (573) 751-5860 (Technical questions or registration)
Phone: (573) 751-7200 (Financial status of account)
TTY: (800) 735-2966
Fax: (573) 526-8747

Visit dor.mo.gov/business/tirebattery/ for additional information.