



MOTOR VEHICLE WASTE TIRE FEE

TR-1

ARIZONA DEPARTMENT OF REVENUE
PO BOX 29010, PHOENIX AZ 85038-9010
CUSTOMER CARE: (602) 255-3381
TOLL FREE: (800) 843-7196

USE THIS RETURN FOR ALL TRANSACTIONS THAT OCCUR PRIOR TO APRIL 1, 2025.
THIS RETURN AND PAYMENT ARE DUE ON THE 20TH DAY OF THE MONTH FOLLOWING THE END OF
EACH QUARTER. THIS RETURN MUST BE FILED EVEN IF YOU HAD NO SALES ACTIVITY.

Form with fields for SYS.15, TPT LICENSE NO., TAXPAYER IDENTIFICATION NO., PERIOD COVERED, TRAN CODE, PAY TYPE, DOR USE ONLY, ORIGINAL BD#, POSTMARK, RECEIPT.

- 1. TOTAL FEES COLLECTED
2. TOTAL NUMBER OF TIRES
3. CREDIT ALLOWANCE (\$0.10 PER TIRE)
4. TOTAL FEES DUE
5. AMOUNT REMITTED

Signature _____ Date _____

INSTRUCTIONS
USE THE WORKSHEET BELOW FIRST

- Line 1 Enter the total dollar amount of fees collected during the period (from (A) below). If no tires were sold during the period covered, enter zero in the space provided.
Line 2 Enter the total number of tires sold (from (B) below).
Line 3 Multiply the number of tires on Line 2 by 0.10 per tire. (An accounting allowance of 10 cents per tire is allowed)
Line 4 Subtract Line 3 from Line 1. This is the amount due to the Arizona Department of Revenue for the period covered.
Line 5 Enter the amount of your remittance. Please make sure your check or money order amount matches the amount on Line 4. If they do not match, attach notification of adjustment or a letter explaining the difference.

The Waste Tire Fee is required to be collected by sellers of new motor vehicle tires in Arizona. ARS Title 44, Chapter 9, Article 8.
TIRES SUBJECT TO FEE All new tires sold for on-road vehicles.
AMOUNT OF FEE 2% of the retail sales price, not including sales tax, of each tire to a maximum of \$2 per tire.
EXCEPTION For sales of new motor vehicles with a gross weight under 10,000 pounds, if the sales price of the tires is not separately stated, the amount of the fee is \$1 per tire. If the price is separately stated, the waste tire fee is 2% of the tire price to a maximum of \$2 per tire.
Worksheet for tires sold
Fees collected @ 2% of retail sales price per tire (tire price less than \$100) \$ _____ tires
Fees collected @ \$2 per tire (tire price \$100 or more) \$ _____ tires
Fees collected @ \$1 per tire (new car purchase) \$ _____ tires
(AZ) TOTAL FEES COLLECTED \$ _____ (B) TOTAL NUMBER OF TIRES _____
(enter total on line 1) (enter total on Line 2)