



**Arizona Form**  
TR-1 Motor Vehicle Waste Tire Fee 2025

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

TPT LICENSE NUMBER	TAXPAYER ID NUMBER <input type="checkbox"/> SSN <input type="checkbox"/> EIN
PERIOD BEGINNING M M M D D D Y Y Y Y	PERIOD ENDING M M M D D D Y Y Y Y

**BUSINESS INFORMATION**

BUSINESS NAME		REVENUE USE ONLY. DO NOT MARK IN THIS AREA	
C/O			
MAILING ADDRESS			
CITY	STATE ZIP CODE		
<input type="checkbox"/> ADDRESS CHANGED (MAILING ADDRESS ONLY)	BUSINESS PHONE NUMBER		
		POSTMARK DATE	RECEIVED DATE

The Waste Tire Fee is required to be collected by sellers of new motor vehicle tires in Arizona per A.R.S. 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 \$4.66 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 fee is \$2.33 per tire. If the price is separately stated, the waste tire fee is 2% of the tire(s) price to a maximum of \$4.66 per tire.

	(a) Retail Sales of New Tires		Fee		(b) Total Waste Tire Fees Collected	(c) Number (#) of New Tires Sold
1 New tires sold for less than \$233 .....	\$	x	2%	=	\$	
	(a) Number (#) of New Tires Sold		Fee		(b) Total Waste Tire Fees Collected	(c) Retail Sales of New Tires
2 New tires sold for \$233 or more .....		x	\$4.66	=	\$	\$
	(a) Number (#) of New Tires Sold		Fee		(b) Total Waste Tire Fees Collected	
3 New tires sold with new motor vehicles with gross weight of less than 10,000 pounds .....		x	\$2.33	=	\$	
	(a) Number (#) of New Tires Sold		Fee		(b) Total Waste Tire Fees Collected	
4 New tires sold with new motor vehicles with gross weight of 10,000 pounds or more .....		x	\$4.66	=	\$	
	(a) Number (#) of New Tires Sold		Fee		(b) Total Waste Tire Fees Collected	
5 <b>SUBTOTAL:</b> (Add lines 1b, 2b, 3b, and 4b.) .....					5 \$	
6 <b>CREDIT ALLOWANCE:</b> (See Instructions.) .....					6 \$	
7 <b>TOTAL FEES DUE:</b> (Subtract line 6 from line 5.) .....					7 \$	
8 <b>TOTAL AMOUNT REMITTED WITH THIS RETURN</b> .....					8 \$	

**Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct and complete. Declaration of paid preparer is based on all information of which paid preparer has any knowledge. By submitting this return, I authorize the Arizona Department of Revenue and the Arizona Department of Environmental Quality to exchange such information as is necessary for processing the return and for all related administrative purposes.**

The business designates the individual listed below as the person to contact to schedule an audit of this return and authorizes the disclosure of confidential information to this individual.

PRINT BUSINESS REPRESENTATIVE NAME

BUSINESS REPRESENTATIVE SIGNATURE

DATE

PRINT PAID PREPARER'S NAME

PAID PREPARER'S TIN

TITLE

BUSINESS PHONE #

PAID PREPARER'S SIGNATURE

PAID PREPARER'S PHONE #

# Arizona Form TR-1 - Motor Vehicle Waste Tire Fee Instructions

## Business Information

### Business Name and Address

Make corrections on the form as required.  
If you make changes to the address, check the "Address Changed" box.

### TPT License Number

Enter your eight-digit number. This is your Arizona Department of Revenue issued transaction privilege tax license number.

### Taxpayer Identification Number

A Taxpayer Identification Number is required when filing any return; enter either your federal employer identification number (EIN) or social security number (SSN).

### Reporting Period

Use the 2025 TR-1 return for filing periods beginning on or after April 1, 2025.  
Use the 2019 TR-1 return for filing periods on and before March 31, 2025.  
Enter the accurate PERIOD BEGINNING and the PERIOD ENDING in the boxes, enter in as (MMDDYYYY) format.

## Transaction Detail

### Line 1a: Retail Sales of New Tires

Enter the total retail sales of tires sold for less than \$233. If no tires were sold during the period covered, enter zero.

### Line 1b: Total Waste Tire Fees Collected

Enter the total waste tire fees collected from retail sales of tires sold for less than \$233. Multiply line 1a by 2%. If no tires were sold during the period covered, enter zero.

### Line 1c: Number (#) of New Tires Sold

Enter in the total number of tires sold. If no tires were sold during the period covered, enter zero.

### Line 2a: Number (#) of New Tires Sold

Enter the total number of tires sold from retail sales of tires sold for \$233 or more.  
If no tires were sold during the period covered, enter zero.

### Line 2b: Total Waste Tire Fees Collected

Enter the total amount of fees collected from retail sales of tires sold for \$233 or more. Multiply line 2a by \$4.66. If no tires were sold during the period covered, enter zero in the space provided.

### Line 2c: Retail Sales of New Tires

Enter the total retail of new tire sales. If no tires were sold during the period covered, enter zero.

### Line 3a: Number (#) of New Tires Sold

Enter the total number of tires sold from new car sales. If no tires were sold during the period covered, enter zero.

### Line 3b: Total Waste Tire Fees Collected

Enter the total amount of fees collected from new car sales (\$2.33 per tire). Multiply line 3a by \$2.33. If no tires were sold during the period covered, enter zero.

### Line 4a: Number (#) of New Tires Sold

Enter the total number of tires sold from new motor vehicle sales with a gross weight of 10,000 pounds or more. If no tires were sold during the period covered, enter zero.

### Line 4b: Total Waste Tire Fees Collected

Enter the total amount of fees collected from new car sales with a gross weight of 10,000 pounds or more (\$4.66 per tire). Multiply line 4a by \$4.66. If no tires were sold during the period covered, enter zero.

### Line 5: Subtotal

Add lines 1b, 2b, 3b, and 4b. Enter the total amount of fees collected on this line.

### Line 6: Credit Allowance

An accounting credit of 10 cents (\$0.10) per tire is allowed. Please fill out the worksheet below to calculate the accounting allowance.

a	Number of new tires sold for less than \$233	\$0.10 x Amount	
b	Number of new tires sold \$233 or more	\$0.10 x Amount	
c	Number of new tires sold with new car purchase with a gross weight of less than 10,000 pounds	\$0.10 x Amount	
d	Number of new tires sold with new motor vehicle with a gross weight of 10,000 pounds or more	\$0.10 x Amount	
e	Total accounting credit allowance (Add totals from a, b, c and d)		

Enter the amount from line e on page 1, line 6.

### Line 7: Total Fees Due

**Subtract line 6 from line 5. Enter the result on this line.**  
This is the amount due to the Arizona Department of Revenue.

### Line 8: Total Amount Remitted with this Return

Enter the total amount remitted with this return.  
Please make sure your check or money order amount matches the amount on line 7. If they do not match, attach notification of adjustment or a letter explaining the difference.