

**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 Multiply the number of tires on line 1 by \$5.00 to determine the New Tire Fee due.
- LINE 7 Combine the amounts on lines 2 through 6.

Note: Interest accrues at variable rates depending on the calendar year. See www.marylandcomptroller.gov for the interest rate applied to unpaid balances.

For additional information, contact:

COMPTROLLER OF MARYLAND
REVENUE ADMINISTRATION DIVISION
110 Carroll Street
Annapolis, MD 21411-0001

Telephone 410-260-7980 - Toll Free 1-800-638-2937

Website: [MyCOMConnect - Taxpayer Services](#)

MAKE CHECK OR MONEY ORDER PAYABLE TO:
COMPTROLLER OF MARYLAND

FEIN	Name and Title of person completing form	Phone number	
If you have permanently discontinued, sold your business or changed it's name, address or telephone number complete the following information: <input type="checkbox"/> Changed Information Date: _____ <input type="checkbox"/> Discontinued business Date: _____ <input type="checkbox"/> Sold business Date: _____		Enter change information or buyer's name and address	
		Name	
		Address	
		City	State Zip Code
		Phone	Email

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.



26100T049

TIRE FEE RETURN			
1. NUMBER OF TIRES SUBJECT TO TIRE RECYCLING FEE			
RATE PER TIRE		X	\$ 1 0 0
2. FEE DUE			
IF LATE ADD	3. PENALTY	+	
	4. INTEREST	+	
5. IF TIMELY- DISCOUNT (MULTIPLY FEE DUE BY .006)		-	
6. NEW TIRE FEE @ \$5.00 PER NEW TIRE		+	
7. TOTAL DUE (COMBINE LINES 2 THHROUGH 6)			

PERIOD

--	--

MM/YYYY

ACCOUNT NO. _____

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

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

COM/RAD-100

01/26

Title

Date