



ST-8 Tire User Fee Return Instructions

General Information

Who must file Form ST-8?

You must file this return if you sell and deliver new or used tires in Illinois at retail.

What tires are subject to the Tire User Fee?

The Tire User Fee is imposed on new and used tires for vehicles in which persons or property may be transported or drawn upon a highway, as defined in the Illinois Vehicle Code, Section 1-217. The fee also applies to new and used tires for aircraft, special mobile equipment (such as street sweepers, road construction and maintenance machinery), and implements of husbandry (farm wagons and combines).

What tires are excluded from the Tire User Fee and what retail sales are exempt?

Tires excluded from the fee are, generally, those tires that are placed on a vehicle that is not transported or drawn upon a highway, (i.e., race cars, fork lifts, all-terrain vehicles, and lawn and garden tractors). Also, reprocessed tires are not subject to the fee. A "reprocessed tire" is a used tire that has been recapped, retreaded, or regrooved and that has not been placed on a vehicle wheel rim. However, used tires sold at retail that have not been "reprocessed" are not exempt.

Certain retail sales that are exempt from sales tax may be subject to the Tire User Fee. For example, although sales to government agencies, schools, and charitable organizations are exempt from sales tax, they are not exempt from the Tire User Fee. The following retail sales are exempt: tires sold as a part of a vehicle sale; tires sold through mail order; tires sold at wholesale or for resale; and tires that are not delivered in Illinois.

When is my return due?

You must file your return and pay the fee due quarterly on or before

- April 20 for the first quarter (January, February, March) liability period
- July 20 for the second quarter (April, May, June) liability period
- October 20 for the third quarter (July, August, September) liability period
- January 20 for the fourth quarter (October, November, December) liability period

Note: If the due date falls on a weekend or holiday, your return and payment are due the next business day.

How do I get help?

If you need help, call our Taxpayer Assistance Division weekdays between 8:00 a.m. and 5:00 p.m. at **1 800 732-8866, 217 782-3336, or 1 800 544-5304** (TTY).

You may also visit our website at tax.illinois.gov or scan the QR code provided.

Language assistance services are available upon request and are free of charge.



Can I file this return and pay the tax electronically?

Yes, you can use MyTax Illinois at mytax.illinois.gov to file your Form ST-8 and make your payment. You can also file Form ST-8 using a direct file service through an outside vendor.

Specific Instructions

Step 1: Figure your tires subject to tire fee

Line 2 Enter the number of deductible tires you sold during the period for which you are filing. See the General Information section above to determine which tire sales are not subject to the Tire User Fee.

Step 2: Figure your collection allowance and net amount due

Line 5 If this return is filed and paid by the due date, you are entitled to a collection allowance. Multiply Line 3 by 10 cents (\$0.10).

Line 7 If you collected more fee than the amount due, enter the amount of the excess tire fee you collected on Line 7.

Step 3: Figure your payment due

Line 9 If we have notified you that you have credit and you wish to use it toward what you owe, enter the amount you are using on Line 9.

Line 10 Subtract Line 9 from Line 8. Enter the result on Line 10. This is the amount due.

Step 4: Sign below

An owner, officer, partner, or authorized agent of the business must sign the return.

Penalty and Interest Information

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days after a bill has been issued. We will bill you for any amounts owed. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our website at tax.illinois.gov.