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## Form ST-8 General Information

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### Must I 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. 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.

Purchasers such as government agencies, schools, and charitable organizations who are exempt from paying sales tax are **not** exempt from the Tire User Fee.

### When is my return due?

You must file your return quarterly, on or before

- April 20 for the first quarter (January-February-March),
- July 20 for the second quarter (April-May-June),
- October 20 for the third quarter (July-August-September), and
- January 20 of the following year for the fourth quarter (October-November-December).

If you discontinue your business, a final ST-8 return is due on or before the last day of the month immediately following the month in which you discontinue your business.

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

### What if I need help?

If you need help, call the Illinois Department of Revenue at **1 800 732-8866** or **217 782-3336**, call our TDD-telecommunications device for the deaf at **1 800 544-5304**, or visit our website at [tax.illinois.gov](http://tax.illinois.gov).

### How can I file electronically?

We encourage all taxpayers to file returns electronically. You can file your Form ST-8 and make your payment through MyTax Illinois at [tax.illinois.gov](http://tax.illinois.gov). This is a free, online program designed to be an easy, convenient, and fast way for you to electronically submit your return and payment any time. No software is required, and it is available 24 hours a day, 7 days a week.

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## Specific Instructions

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### Step 1: Figure your tires subject to tire fee

**Line 2** Write 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, write 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, write the amount you are using on Line 9.

**Line 10** Subtract Line 9 from Line 8. Write 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](http://tax.illinois.gov).

