

Return for _____ file and pay tax by _____ TAX ACCOUNT NUMBER _____

**NEW OWNERS
DO NOT USE
PREVIOUS
OWNERS FORM**

- 1. Number of new tires sold for vehicles _____
- 2. Tax due (multiply amount on line 1 by \$.25)..... \$ _____
- 3. Penalty and interest (see instructions)..... \$ _____
- 4. Credit memorandum (see instructions)..... \$ _____
- 5. Total due (add amounts on lines 2 and 3, then subtract amount on line 4)..... \$ _____

If zero sales this filing period write "NO SALES"

I declare under the penalties of perjury that this is a true, correct and complete return.

SIGNATURE _____

TITLE _____

Daytime phone number _____

Mail return and payment to: KDOR-MISCELLANEOUS TAX, PO BOX 3506, TOPEKA, KS 66601-3506

Detach and send with payment

Instructions for Tire Excise Tax Return (TE-1)

GENERAL INFORMATION

- The due date is the 25th day of the month following the date printed on this return. You must file a return even if there were no taxable sales.
- Keep a copy of your completed return for your records.
- **Sign your return** and provide a daytime phone number.
- Be sure your check or money order contains your tax account number and a daytime phone number.
- Mail your return and payment to: **KDOR-Miscellaneous Tax, PO Box 3506, Topeka, KS 66601-3506**
- If you have questions contact our office at 785-368-8222 or visit our website at ksrevenue.gov.

LINE BY LINE INSTRUCTIONS

- Line 1 – Number of new tires sold for vehicles.** Enter the total number of new tires sold for vehicles during the reporting period. Also include all new tires mounted on new or used vehicles sold at retail for the first time; and all new tires for use on automobiles, buses, trucks, truck-tractors, trailers, farm machinery, construction equipment, and motorcycles. **Do not include** new tires sold for use on vehicles not authorized or allowed to operate on public streets and highways; or used, recapped, or retreaded tires.
- Line 2 – Tax due.** Multiply number of tires on line 1 by \$.25 (twenty-five cents).
- Line 3 – Penalty and interest.** If you are filing a late return, enter amount of penalty and interest due. See our web site for current rates.
- Line 4 – Credit memorandum.** Use line 4 to deduct any allowable credits from prior tire excise tax returns. A credit memorandum issued by the Kansas Department of Revenue must accompany the tire excise tax return to support the credit reported.
- Line 5 – Total due.** Add amounts on lines 2 and 3, then subtract amount on line 4.

Notice of Change in Business

If any of the following information has changed, complete this form and return it to the Kansas Department of Revenue at the address shown above.

- 1. Name as shown on tax return _____
- 2. Tax account number as shown on tax return _____
- 3. If the ownership has changed within monthly period, provide the following information:
Name of new owner: _____ Date of Change: _____
- 4. If the business was discontinued permanently within the period covered by this return, provide the date of closing: _____
- 5. If the business location was changed, provide the new address: _____
- 6. If the trade name has changed, provide the new trade name: _____