



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
TRENTON, NJ 08695-0269

JAMES E. MCGREEVEY
Governor

JOHN E. MCCORMAC, CPA
State Treasurer

PIN:

Dear Taxpayer:

Our records indicate you are required to collect the \$1.50 motor vehicle tire fee imposed on sales of new tires, including new tires that are component parts of new or used motor vehicles sold or leased, if the transaction is subject to New Jersey sales tax. The fee applies to sales made on or after August 1, 2004.

All businesses subject to the motor vehicle tire fee are required to file a quarterly return (Form TIR-100) for each calendar quarter even if no sales were made and/or no fees are due for that particular quarter. Returns are due on or before the 20th day of the month following the close of the calendar quarter, and must be filed either online or by phone. There are no papers returns. Returns and payments covering the period August 1 through September 30, 2004, are due October 20, 2004.

In addition to filing Form TIR-100 electronically, you must make your quarterly payments electronically as well, either by electronic check (e-check), electronic funds transfer, or credit card. There is no charge for filing motor vehicle tire fee returns online or by phone. However, if you choose to pay by credit card, a convenience fee of 2.5% of your liability must be paid directly to Official Payments Corporation.

You will need the PIN listed above (or the first four characters of your business name), along with your 12-digit New Jersey Taxpayer Identification Number, to file online or by phone. Keep your PIN in a secure location, and be sure it remains confidential.

- **File Online:** Go to the Division of Taxation Web site (www.state.nj.us/treasury/taxation/), choose "File Online" on the navigation bar, scroll down to "Motor Vehicle Tire Fee," and select "Form TIR-100." Returns can be filed online beginning October 1, 2004.
- **File by Phone:** Complete the enclosed worksheet, call the Business Paperless Telefiling System at 1-877-829-2866 (toll-free from Touch-tone phones anywhere), and select "4" from the menu to file your motor vehicle tire fee return. Returns can be filed by phone beginning October 15, 2004.

For information about the motor vehicle tire fee, visit our Web site at www.state.nj.us/treasury/taxation/, or call the Division's Customer Service Center at 609-292-6400 during normal business hours.

Sincerely,

A handwritten signature in black ink that reads "Robert K. Thompson".

Robert K. Thompson
Director
NJ Division of Taxation

<http://www.state.nj.us/treasury/taxation/>