

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration Div**  
**P.O. Box 1826**  
**Charleston, WV 25327-1826**



\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
City State Zip

Account #: \_\_\_\_\_

WV/SWA-2  
 rTL050 v 7-Web

**SOLID WASTE RETURN**

This form must be completed and returned on or before the 15th day of the month following the month for which the report is made,  
 EVEN THOUGH NO FEES ARE DUE FROM THE FACILITY.

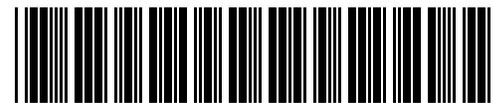
**Taxpayers required to file electronically will no longer receive returns for the tax types subject to the mandatory requirements by mail. Please visit [www.wvtax.gov](http://www.wvtax.gov) for additional information.**

Period Ending:	Due Date:	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>
A. DEP PERMIT NUMBER		Check Type of Waste:	<input type="checkbox"/> 1 SOLID
B. MEASUREMENT METHOD			<input type="checkbox"/> 2 SEWAGE SLUDGE
C. COUNTY			
<b>WASTE ASSESSMENT FEE COMPUTATION</b>		<b>ROUND TO TWO (2) DECIMAL PLACES</b>	
		COLUMN A SOLID WASTE	COLUMN B SEWAGE SLUDGE
1. Total Waste Disposed of during Month other than from Commercial Recyclers (Reference Line 8 for Recyclers)		.	.
2. Exclusive Disposals (See Instructions)		.	.
3. Waste Reused or Recycled		.	.
4. Residential Disposals (Residential Free Days Only)		.	.
5. Assessment Base (Line 1 Minus Lines 2, 3 and 4)		.	.
6. Tax Rates (Other than Commercial Recyclers)		\$8.25	\$8.25
7. Waste Assessment Fee (Multiply Line 5 by Line 6)		.	.
8. Total Waste Disposed of During Month by Commercial Recyclers		.	
9. Tax Rates (Commercial Recyclers)		\$2.00	
10. Waste Assessment Fee (Multiply Line 8 by Line 9)		.	
11. Total Assessment Fee (Add Lines 7A, 7B and 10A)		.	
12. (PSC) Closure Deduction		.	
13. Non-Waivable Interest		.	
14. Additions to Tax		.	
15. Total Remittance Due (Line 11 Minus 12 Plus 13 and 14)		.	
16. Total Payments Made for Period Covered by this Return (Amended Only)		.	
17. Overpayment (Line 15 minus Line 16) If Line 16 is greater than Line 15, enter 0		.	

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, and complete.

(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Person to Contact Concerning this Return)		(Telephone Number)	
(Signature of preparer other than taxpayer)	(Address)	(Date)	

**MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT**  
**Tax Account Administration Div**  
**P.O. Box 1826, Charleston, WV 25327-1826**  
**FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297**  
**For more information visit our web site at: [www.wvtax.gov](http://www.wvtax.gov)**  
**File online at <https://mytaxes.wvtax.gov>**



G 1 4 2 0 0 8 0 1 W

## Instructions for Completing Lines 1 through 17

- Type of Waste ..... Check types of waste in the block.
- Item B ..... Enter measurement method.
- Line 1 ..... Enter on this line, the total waste disposed of during the month, do not include waste disposals from commercial recyclers. Instead, use line 8. Fraction of a ton for each load should be reported as a fraction and not rounded up to the next highest whole ton.
- Line 2 ..... Enter on this line, the total exclusive disposals. This exemption must be approved by the Division of Environmental Protection.
- Line 3 ..... Enter on this line, waste reused or recycled. This exemption must be approved by the Division of Environmental Protection.
- Line 4 ..... Enter on this line, residential disposals for Residential free days only. Residential free days must be approved by the Division of Environmental Protection.
- Line 5 ..... Enter on this line, the figure resulting from subtracting lines 2, 3, and 4 from line 1.
- Line 7 ..... Enter on this line, waste assessment fee for other than commercial recyclers, multiply line 5 by line 6.
- Line 8 ..... Enter total waste disposed of during the month from commercial recyclers.\*
- Line 10 ..... Enter on this line, waste assessment fee for commercial recyclers. (multiply line 8 by line 9).
- Line 11 ..... Enter balance tax due. (Add line 7 [columns a, and b] and line 10 [column a]).
- Line 12 ..... Enter on this line, amount deposited in closure escrow account pursuant to Public Service Commission. Order not to exceed \$3.50 per ton reported on line 5.
- Line 13 ..... The annual interest rate will never be less than 9.5 percent. For the current interest rate, contact Taxpayer Services Division (304) 344-2068, or toll free within West Virginia 1-800-422-2075.
- Line 14 ..... The rate for late filing is 5 percent per month or any part of a month. The rate for late payment of tax is one half of one percent per month or any part of a month. The maximum under either penalty is 25%, the maximum under both penalties is 50% of the tax due.
- Line 15 ..... TOTAL AMOUNT DUE -- Line 11 minus 12 plus 13 and 14.
- Line 16 ..... Enter payments previously made for the period covered by this return (Applies to Amended Returns only).
- Line 17 ..... Enter amount overpaid from previous return, Line 15 minus Line 16 (Applies to Amended Returns only).

### **MAKE CHECK PAYABLE TO WV STATE TAX DEPARTMENT**

**PLEASE MAKE A PHOTOCOPY OF YOUR COMPLETED RETURN BEFORE MAILING IT IN THE ENVELOPE PROVIDED**

\*"Commercial Recycler" means any person, corporation or business entity whose operation involves the mechanical separation of materials for the purpose of reselling or recycling at least seventy percent by weight of the materials coming into the commercial recycling facility. In order to be considered a commercial recycler, a person must obtain a permit from the Division of Environmental Protection. A copy of the permit must be furnished to the landfill operator.