

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



Name \_\_\_\_\_

Address \_\_\_\_\_

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

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

WV/SWA-2  
 rL050 v.8-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.

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 <input type="checkbox"/> 2 SEWAGE SLUDGE	
B. MEASUREMENT METHOD			
C. COUNTY			
WASTE ASSESSMENT FEE COMPUTATION		ROUND TO NEXT WHOLE TON(S)	
		COLUMN A (SOLID WASTE)	COLUMN B (SEWAGE SLUDGE)
1. Total tons of Waste Disposed of during Month other than from Commercial Recyclers (See Instructions)			
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 (See Instructions)		\$8.25	\$8.25
7. Waste Assessment Fee (Multiply Line 5 by Line 6)		.	.
8. Total tons of 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. Total tons of Drill Cuttings and Drill Waste Generated by Horizontal Well Sites Disposed of during Month			
13. Tax Rates		\$1.00	
14. Horizontal Drilling Waste Assessment Fee (Multiply Line 12 by Line 13)		.	
15. Non-Waivable Interest		.	
16. Additions to Tax		.	
17. Total Remittance Due (Add Lines 11, 14, 15, and 16)		.	
18. Total Payments Made for Period Covered by this Return (Amended Only)		.	
19. Overpayment (Line 17 minus Line 18) If Line 18 is greater than Line 17, 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>



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## Instructions for Completing Lines 1 through 19

- 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 or drill cuttings and drilling waste generated by horizontal well sites.  
Use only whole ton(s) on this line, and be sure to round to the next highest whole ton(s).
  - If reporting waste disposals from Commercial Recyclers use Line 8.
  - If reporting drill cuttings and drill waste generated by horizontal well site, use Line 12.
- 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 6 ..... Tax Rate (other than Commercial Recyclers, drill cuttings, and drilling waste generated by horizontal well sites)
- Line 7 ..... Enter on this line, waste assessment fee for other than Commercial Recyclers, drill cuttings and drilling waste generated by horizontal well sites (Multiply Line 5 by Line 6).
- Line 8 ..... Enter total waste disposed of during the month from Commercial Recyclers.\* Use only whole ton(s) on this line, be sure to round to the next highest whole ton(s).
- Line 9 ..... Tax Rate for 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 the total tons of drill cuttings and drilling waste generated by horizontal well sites disposed of during the month. Use only whole ton(s) on this line, be sure to round to the next highest whole ton(s).
- Line 13 ..... Tax Rate for drill cuttings and drilling waste generated by horizontal well sites.
- Line 14 ..... Enter on this line, Horizontal Drilling Waste Assessment fee (Multiply Line 12 by Line 13).
- Line 15 ..... The annual interest rate will never be less than 9.5 percent. For the current interest rate, contact Taxpayer Services Division (304) 558-3333, or toll free within West Virginia 1-800-982-8297.
- Line 16 ..... 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 17 ..... TOTAL AMOUNT DUE -- Line 11 plus 14, 15, and 16.
- Line 18 ..... Enter payments previously made for the period covered by this return (Applies to Amended Returns only).
- Line 19 ..... Enter amount overpaid from previous return, Line 17 minus Line 18 (Applies to Amended Returns only). If Line 18 is greater than Line 17, enter zero.

### MAKE CHECK PAYABLE TO WV STATE TAX DEPARTMENT

\*"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.

"Ton" - is equivalent to 2,000 pounds