

GENERAL INFORMATION

- 1 All generators and disposers of hazardous waste who are subject to the tax levied under Chapter 7-A of Subtitle II of Title 47 are required to file a quarterly tax return. Returns are due on or before the 20th day following the close of the period for which the tax is due and becomes delinquent on the first day thereafter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.
- 2 If two or more sites are under common ownership and any site has waste disposed from another commonly owned site, please contact the Excise Taxes Division for specific filing instructions.
- 3 Corrections may be made to the **mailing address only**. For changes in name or location, the Department of Environmental Quality **must** be contacted.
- 4 Take care to ensure that: (a) the correct tax period is indicated; (b) the return is signed and dated by the appropriate company official; (c) a telephone number is provided; (d) payment for the full amount due accompanies the return; and, (e) the return and payment are placed in a properly addressed, stamped envelope, and mailed to the Louisiana Department of Revenue, P.O. Box 201, Baton Rouge, LA 70821-0201.
- 5 For any change in business status, your account can not be closed until the Department of Revenue receives notification from the Department of Environmental Quality.

INSTRUCTIONS

On Schedules A, B, C, D, and E, a separate line should be used for each waste and for each conversion factor where the same waste is generated by different processes, producing different water contents in the waste. Do not include any amount reported on the schedules of a previous return.

- Line 1** Enter the total from Schedule A, Column g. Schedule A must be completed by any generator who disposes of waste at the same site at which it was generated, or who stores hazardous waste in excess of 90 days, including all residue which became taxable effective July 1, 1988. Any exempt disposals must be included in Schedule A, Columns b and c, with the method of disposal noted in Column d.
- Line 2** Enter the total from Schedule B, Column f. Schedule B must be completed by any generator who disposes of waste off site, or who stores hazardous waste in excess of 90 days for disposal off site (including residue). Any out-of-state disposals must be included in Schedule B, Columns b and c.
- Line 3** Enter the total from Schedule C, Column e. Schedule C must be completed by any disposer disposing of waste that was generated at another site. The dry weight of waste received from another site should be entered in Column e.
- Line 4** Enter the total from Schedule D, Column g. (Only **extremely hazardous waste** is to be reported on Schedule D.) Schedule D must be completed by any generator, or disposer, who generates, disposes, or stores for over 90 days, extremely hazardous waste. Any exempt disposals must be included in Schedule D, Columns b and c, with the method of disposal noted in Column d.
- Line 5a** Enter the total from Schedule E, Column e. Schedule E must be completed by the disposers for hazardous wastes that are generated outside of Louisiana and disposed of in Louisiana. The tax on these wastes shall be levied at the rate of tax or fee imposed on the disposal of such waste in the state where the waste was generated, as determined by the Secretary of Revenue. In no case, however, shall the tax levied on hazardous waste generated outside Louisiana be less than the current Louisiana rate for off-site disposal or storage (\$40 per ton).
- Line 5b** Enter the total from Schedule E, Column i, relative to hazardous waste. This amount cannot be less than the number of tons from 5a multiplied by \$40.
- Line 6a** Enter the total from Schedule E, Column e. Schedule E must be completed by the disposers for extremely hazardous wastes that are generated outside of Louisiana and disposed of in Louisiana. The tax on these wastes shall be levied at the rate of tax or fee imposed on the disposal of such waste in the state where the waste was generated, as determined by the Secretary of Revenue. In no case, however, shall the tax levied on extremely hazardous waste generated outside Louisiana be less than the current Louisiana rate for extremely hazardous waste disposal (\$100 per ton).
- Line 6b** Enter the total from Schedule E, Column i, relative to extremely hazardous waste. This amount cannot be less than the number of tons from 6a multiplied by \$100.
- Line 7** Add Lines 1, 2, 3, 4, 5b, and 6b.
- Line 8** If, for any reason, the tax collected from generators exceeds the amount calculated on Lines 3, 4, and 5b, enter the excess here.
- Line 9** Add Line 7 plus Line 8.
- Line 10** Enter the total tax paid through disposers on the hazardous waste included on Lines 2, 4, and 5b.
- Line 11** This line may be used to take credit for duplicate payment of tax. An explanation of the duplicate payment must be attached, along with a schedule detailing the type of waste, when it was generated, and when the tax was paid. If disposed through a disposer, copies of the invoices on which the tax was paid must be attached.
- Line 12** Subtract the amounts on Lines 10 and 11 from Line 9 and enter the result. If the difference is less than zero, enter that amount on Line 19.
- Line 13** A collection allowance of 0.5 percent of Line 12 is allowed if the return is timely filed.
- Line 14** Subtract Line 13 from Line 12.
- Line 15** This return is due on or before the 21st day of the month following the calendar quarter for which the tax is due and becomes delinquent on the first day thereafter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter. A delinquency penalty of 5 percent for each 30 days or fraction thereof of delinquency not to exceed 25 percent of the net tax due on Line 12, must be calculated.
- Line 16** Interest of 1.5 percent per month of the net tax due on Line 12 is to be calculated from the tax due date until the tax is paid.
- Line 17** Subtract Lines 10 and 11 from Line 9.
- Line 18** Add Lines 14 and 17. Payment must be for the exact amount and made to the Louisiana Department of Revenue. **Do not send cash.**
- Line 19** If the sum of Lines 10 and 11 is greater than Line 9, enter the difference on this line.