

# Form E-500K Solid Waste Disposal Tax Return

## General Information and Instructions

Use Form E-500K to file your return of North Carolina solid waste disposal taxes. Tax at the rate of \$2.00 per ton is imposed on the disposal of municipal solid waste and construction and demolition debris in a landfill permitted under Article 9 of Chapter 130A and on the transfer of such waste and debris to a transfer station permitted under the same Article for disposal outside this State.

Quarterly returns and remittance of tax are due on or before the last day of each month for the preceding calendar quarter. Forms filed late are subject to penalty and interest. Use a pen with blue or black ink to complete this return. Indicate the period covered by the return in the blocks provided. Complete the account ID, legal name, and address. Use capital letters when entering your name and address. Additional information about the solid waste disposal tax may be obtained from the Department's website at [www.dornrc.com](http://www.dornrc.com). Questions should be directed in writing to Taxpayer Assistance Division, North Carolina Department of Revenue, Post Office Box 25000, Raleigh, North Carolina 27640-0001 or by contacting the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).

**Line 1 - Municipal Solid Waste and Construction and Demolition Debris:** Enter under the "Number of Tons" column the amount of municipal solid waste and construction and demolition debris received in your landfill located in North Carolina. Also include the amount received by your transfer station in N.C. for disposal outside N.C. Carry amount of tons to three decimal places. (Ex. **132,476.123**) If your scales do not allow three decimal places, add zeros for the additional decimal places. (Ex. **132,476.100**) Compute the tax due at the \$2.00 per ton rate and enter that amount under the column "Tax."

**Line 2 - Penalty:** If the return is filed after the due date, add the failure to file return penalty of 5% per month of the tax shown on Line 1 for each month, or fraction thereof, that the return is filed late. The maximum failure to file return penalty is 25% of the tax due. The minimum failure to file return penalty is \$5.00 if tax is due and return is filed. **If the tax was not paid when due, add the failure to pay tax when due penalty of 10% of the tax shown on Line 1. The minimum failure to pay penalty is \$5.00 if tax is due. Therefore, if tax is reported on a late filed return and the tax was not paid when due, there is a total minimum penalty of \$10.00.**

**Line 3 - Interest:** If the return is filed after the due date, compute interest on the total tax on Line 1 from the time the taxes were due until paid. The Secretary of Revenue establishes the interest rate on a semiannual basis. The interest rate is 5% per year or .417% per month through December 31, 2012. Check the Department's website or contact the Department for the interest rate in effect on or after January 1, 2013.

**Line 4 - Total Due:** Enter the total amount due by adding Lines 1, 2, and 3, and pay this amount.

Use blue or black ink to complete this form. Please do not fold, staple, tape, or paper clip the form.  
 Make check payable in U.S. currency to N.C. Department of Revenue.  
 Mail this sheet with payment to the address on the return.

### Solid Waste Disposal Tax Return

North Carolina Department of Revenue

Period Beginning (MM-DD-YY)      Period Ending (MM-DD-YY)

\_\_\_\_\_

Account ID

\_\_\_\_\_

Legal Name (First 24 Characters) (USE CAPITAL LETTERS)

\_\_\_\_\_

Street Address

\_\_\_\_\_

City

\_\_\_\_\_

State

\_\_\_\_\_

Zip Code (5 Digit)

\_\_\_\_\_

Number of Tons	Rate	Tax
_____	× <b>\$2</b> =	_____
1. Municipal Solid Waste and Construction and Demolition Debris		_____
2. Penalty		_____
3. Interest		_____
4. <b>Total Due</b> (Add Lines 1, 2, and 3)	<b>\$</b>	_____

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

I certify that, to the best of my knowledge, this return is accurate and complete.

Title: \_\_\_\_\_ Phone: (      ) \_\_\_\_\_

MAIL TO: P.O. Box 25000, Raleigh, NC 27640-0700

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