

SLT-5

(R-1)

**State of New Jersey
DIVISION OF TAXATION**

SANITARY LANDFILL TAX RETURN

**THIS RETURN MUST BE FILED BY THE 20TH DAY
OF THE MONTH FOLLOWING THE TAXABLE MONTH**

FOR THE TAXABLE MONTH OF _____

FACILITY NAME _____

FED. ID. NO. _____ D.E.P. FACILITY NO. _____

FACILITY SITE ADDRESS _____

CITY _____ COUNTY _____ STATE _____ ZIP CODE _____

Waste currently accepted for disposal is measured in Cubic Yards Tons Gallons
 Other, explain _____

- MAILING ADDRESS IF DIFFERENT THAN ABOVE -

NAME _____

ADDRESS _____

CITY _____ COUNTY _____ STATE _____ ZIP CODE _____

LANDFILL CLOSURE AND CONTINGENCY TAX

(Reportable in Cubic Yards - if you measure in tons, see instructions)

TAX COMPUTATION	A	B	C	D
	SOLIDS CUBIC YARDS	SOLIDS TONS	LIQUIDS GALLONS	TOTAL
1. TAX BASE (See Instructions)				
2. TAX RATE	.15	.50	.002	
3. TAX AMOUNT (Multiply Line 1 by Line 2)	\$	\$	\$	
4. TOTAL TAX DUE Add Lines 3A and 3C or, if applicable, Lines 3B and 3C.				\$
5. PENALTY AND INTEREST DUE (See Instructions)				\$
6. TOTAL AMOUNT DUE (Add Lines 4 and 5)				\$

PAY AMOUNT ON LINE 6 IN FULL. WRITE FEDERAL IDENTIFICATION NUMBER ON CHECK AND MAKE PAYABLE TO:
STATE OF NEW JERSEY - SLT
REVENUE PROCESSING CENTER
PO BOX 263
TRENTON, NJ 08646-0263

FOR DIVISION USE ONLY

Under penalty of perjury, I declare that this is a true, complete and correct return.

(Date) (Signature of duly Authorized Officer of Taxpayer) (Title) (Telephone No.)

(Date) (Tax Preparer's Signature) (Preparer's ID No.) (Telephone No.)

(Name of Tax Preparer's Employer) (Employer's ID No.)

READ INSTRUCTIONS BEFORE COMPLETING RETURN

A. DUE DATE

This return must be filed on a monthly basis by the 20th day of the month following the close of the taxable month.

B. TAXABLE MONTH DEFINED

Taxable month means that period commencing with the first day of the calendar month and ending with the last day of said month.

C. REGISTRATION

All taxpayers must file an Application for Registration (Form SLT-1) with the New Jersey Division of Taxation.

D. TAXPAYERS

All owners or operators of sanitary landfill facilities who accept solid waste for disposal are considered to be taxpayers subject to the Landfill Closure and Contingency Tax.

E. SANITARY LANDFILL DEFINED

A Sanitary Landfill Facility is any facility required to register as such under New Jersey Department of Environmental Protection Regulations.

F. SOLID WASTE DEFINED

"Solid waste" means all waste as defined under DEP regulation N.J.A.C. 7:26-1.6.

G. SOLIDS MEASUREMENT: CUBIC YARDS VS. TONS

The Landfill Closure and Contingency Tax requires the measurement of solids by cubic yards (see instruction H). However, if your facility measures solids by the ton, provisions have been made on the return to calculate tax due based on tons.

The conversion factors for determining volume and weight for solids are as follows:

Volume to Weight - 3.33 cubic yards = 1 ton

Weight to Volume - .30 ton = 1 cubic yard

H. CUBIC YARD MEASUREMENT DEFINED

Solids accepted for disposal for the Landfill Closure and Contingency Tax are to be measured in cubic yards. The volume of solids accepted for disposal by the Sanitary Landfill Facility must be the stated volume capacity of each container transporting the waste into the landfill. In the event that no stated volume capacity exists for a container transporting solids into a landfill, a reasonable estimate of such waste in cubic yards is acceptable.

I. LIQUIDS MEASUREMENT

Liquid waste accepted for disposal is to be reported in gallons. For those Sanitary Landfill Facilities that measure liquids by weight, the conversion factor is 240 gallons per ton of liquid.

J. SIGNATURE

The return must be signed by an officer of the taxpayer authorized to act to the effect that the statements contained therein are true. Tax preparers who fail to sign the return or provide their assigned tax identification number shall be liable for a \$25 penalty for each such failure. If the tax preparer is **not** self-employed, the name of the tax preparer's employer and the employer's tax identification number should also be provided.

K. WHERE TO OBTAIN FURTHER INFORMATION

Any inquiries regarding the Landfill Closure and Contingency Tax may be directed to the

NJ Division of Taxation, Special Audit Section
PO Box 271
Trenton, New Jersey 08695-0271
Telephone: (609) 292-5301

L. ELECTRONIC FUNDS TRANSFERS

The Division of Revenue has established procedures to allow the remittance of tax payments through Electronic Funds Transfer (EFT). Taxpayers with a prior year's liability of \$10,000 or more in any one tax are required to remit all tax payments using EFT. If you have any questions concerning the EFT program, call (609) 984-9830 or write to NJ Division of Revenue, EFT Section, PO Box 191, Trenton, NJ 08646-0191.

SPECIFIC INSTRUCTIONS

- 1. TAX BASE** - Enter the amount of all waste accepted for disposal during the taxable month.
Enter the amount of solids in Column A or Column B depending on the measurement method used. Enter the amount of liquids, reportable in gallons, in Column C
- 2. TAX RATE** - Use the applicable tax rates as shown.
- 3. TAX AMOUNT** - Multiply the TAX BASE amount (Line 1) by the TAX RATE amount (Line 2) and enter the resulting tax amount on this line (Column A or Column B for solids and Column C for liquids).
- 4. TOTAL TAX DUE** - Add the TAX AMOUNT for solids (Line 3A or 3B) to the TAX AMOUNT for liquids (Line 3C) and enter the resulting TOTAL TAX DUE in Column D.
- 5. PENALTY AND INTEREST DUE** - Calculation of penalty and interest is as follows:
LATE FILING PENALTY - 5% per month or fraction thereof of the total tax liability (Line 4) not to exceed 25% of such tax liability
LATE PAYMENT PENALTY - 5% of the balance of tax due after the due date for filing the return may be imposed.
INTEREST - The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month or fraction thereof on the unpaid balance of tax from the original due date to the date of payment. At the end of each calendar year, any tax, penalties and interest remaining due will become part of the balance on which interest will be charged.
NOTE: The average predominant prime rate is the rate as determined by the Board of Governors of the Federal Reserve System, quoted by commercial banks to large businesses on December 1st of the calendar year immediately preceding the calendar year in which payment was due or as redetermined by the Director in accordance with N.J.S.A. 54:48-2.
- 6. TOTAL AMOUNT DUE** - Add the Total Tax Due (Line 4) to Penalty and Interest Due (Line 5) and enter the Total Amount Due on Line 6.