

# Form 200 - Virginia Litter Tax

An annual Litter Tax is imposed on each Virginia business establishment that was in business as of January 1 of that taxable year.

For example, if you open your business on January 1, 2006, the first Litter Tax you are liable for is 2006 Litter Tax due May 1, 2007.

The Virginia Litter Tax does not apply to individual consumers. The Litter Tax is imposed on every "person" in the state who, on January 1 of the taxable year, was engaged in business as a manufacturer, wholesaler, distributor or retailer of certain enumerated products.

The tax is imposed on:

- An individual as a sole proprietor
- Partnerships, but not partners
- Limited liability companies, but not members
- S Corporations, but not shareholders
- Corporations, but not shareholders
- Associations, but not members
- Trusts or estates operating such businesses

Any person who manufactures, wholesales, distributes, or retails any of the following products is subject to the tax:

- Food for human or pet consumption
- Groceries
- Cigarettes and tobacco products
- Soft drinks and carbonated waters
- Motor vehicle parts
- Distilled spirits, wine, beer and other malt beverages
- Newspapers and magazines
- Paper products and household paper
- Metal and glass containers
- Plastic or fiber containers made of synthetic material
- Cleaning agents and toiletries
- Non-drug drugstore sundry products

**Filing Procedure:** The Litter Tax Return, Form 200, must be filed with the Virginia Department of Taxation and the tax paid on or before May 1, regardless of whether you operate on a calendar or fiscal year basis for tax purposes. When the return is filed, the full amount of the tax as shown on the face of the return should be paid. The Code of Virginia does not provide for an extension of time to file Form 200 and pay the Litter Tax.

**Tax Rates:** An annual **\$10** Litter Tax is imposed on each Virginia business establishment from which such a business is conducted on January 1 of the taxable year.

In addition to the \$10 Litter Tax, each business operating as a manufacturer, wholesaler, distributor or retailer of groceries, soft drinks, carbonated waters, or beer or other malt beverages shall pay an additional annual Litter Tax of **\$15** for each Virginia business establishment from which such business is conducted.

**Penalty and Interest:** If your Litter Tax Return is not filed and full payment is not made by the due date, a penalty of 100% of the Litter Tax will apply. Interest will accrue at the underpayment rate established under *Code of Virginia Section 58.1-15* on the unpaid amount of tax and penalty from the due date of the return until the time of payment.

**When and Where To Pay:** Pay the balance due as shown on this return by **midnight, May 1** (as evidenced by the postmark) regardless of whether you operate on a calendar or fiscal year basis. No extension of time to file or pay is provided by law and no such extension will be granted even if an extension has been granted to file an income tax return.

If May 1 falls on a Saturday, Sunday or legal holiday you must file your Litter Tax return by midnight of the next succeeding day that is not a Saturday, Sunday or legal holiday.

Enter your account number on the check or money order and make a notation that the check is for Litter Tax. Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

After you have completed the return, detach it at the dotted line and mail it with your payment to:

**Virginia Department of Taxation  
Litter Tax  
P.O. Box 405  
Richmond, Virginia 23218-0405**

**Where To Get Help:** For assistance call **(804) 367-8037** or write to the **Department of Taxation; ATTN: Customer Services; P.O. Box 1115; Richmond, VA 23218-1115.**

## Worksheet for Computing Litter Tax

- Complete this worksheet and transfer the items indicated by the arrows to corresponding lines on Litter Tax Return (Form 200) below.
- See instructions above.

Line 1	<b>Annual \$10 Tax</b> Enter the total number of establishments located in Virginia subject to the \$10 Virginia Litter Tax. <b>If you are liable for Virginia Litter Tax on more than one Virginia business establishment, please attach a list to Form 200 that includes the name, address and account number of each establishment.</b> Enter on Form 200, Line 1 in the appropriate box.			
	Multiply the total number of business establishments by \$10.	X	\$10	
	Enter the total on Form 200, Line 1 in the appropriate box.	=		
Line 2	<b>Annual \$15 Tax</b> Enter the total number of establishments in Virginia subject to the additional Litter Tax. Enter on Form 200, Line 2 in the appropriate box.			
	Multiply the total number of business establishments by \$15.	X	\$15	
	Enter the total on Form 200, Line 2 in the appropriate box.	=		
Line 3	<b>Total (Add Lines 1 and 2)</b> Enter the total on Form 200, Line 3			
Line 4	<b>Penalty For Late Payment</b> - If payment is not made by May 1, <b>enter the Line 3 amount on Line 4.</b> The penalty is 100% of the Litter Tax.			
Line 5	<b>Interest For Late Payment/Filing</b> - If payment is made after the due date of the return, multiply Line 3 by the applicable underpayment rate and enter the result on Form 200, Line 5			
Line 6	<b>Balance Due</b> - Add Lines 3, 4 and 5 and enter the total on Form 200, Line 6. This amount must be paid in full at the time of the filing of your return.			