

**Instructions for Form TP-550****Quarterly Return for Special Assessments on
Hazardous Waste Generated in New York State****General information****Who must file this return**

If you generate hazardous waste in New York State, you must file quarterly returns with the New York State Tax Department and pay appropriate assessments. You must file separate returns for each site. However, if the assessments attributable to a site are \$27 or less for a particular quarter, refer to the instructions for line 13 to determine if you must file a return.

When to file

You must file returns on or before the due dates shown for the following calendar quarters:

Quarter	Period	Due date
1	January, February, and March	April 20
2	April, May, and June	July 20
3	July, August, and September	October 20
4	October, November, and December	January 20

If you fail to file and pay, we may bill you for penalties as provided by law. You must keep all records for three years.

Definitions

Hazardous waste is a waste that appears on the list or satisfies the characteristics promulgated by the Commissioner of Environmental Conservation, pursuant to Environmental Conservation Law (ECL) section 27-0903.

Hazardous waste treatment is any method, technique, or process, including neutralization, designed to change the physical, chemical, or biological character or composition of hazardous waste so as to neutralize such waste; render it nonhazardous; make it safer to transport, store, or dispose of; render it amenable for recovery or storage; or reduce its volume.

Hazardous waste incineration is any method, technique, or process, including combustion for energy recovery, by which a solid, liquid, or gaseous combustible waste is thermally broken down, producing residue that contains little or no combustible materials.

Hazardous waste generation is the act or process that produces hazardous waste (as defined in ECL section 27-0903) and first causes hazardous waste to become subject to regulation.

Hazardous waste disposal is the abandonment, discharge, deposit, injection, dumping, spilling, leaking, or placing of any hazardous waste so that such waste or any of its related constituents may enter the environment, and the thermal destruction of hazardous waste and the burning of such waste as fuel for the purpose of recovering usable energy.

Hazardous waste disposal site is any area or structure used for the long-term storage or final placement of hazardous waste, including dumps, landfills, lagoons, and artificial treatment ponds.

Designated for removal is the act of completing the manifest that expresses the generator's intention to remove the hazardous waste from the site of generation for disposal by the method designated on the manifest.

Amended return

If you are filing a return to correct information previously filed, mark an **X** in the *Amended return* box.

Tax period and taxpayer information

Enter the beginning and ending dates for the quarter covered by this return, environmental protection agency (EPA) ID number, employer identification number (EIN) or social security number (SSN), generator's legal name and mailing address, and waste site name and address. **Note:** The EPA ID number is the 12-digit number starting with NY and is the same number used to identify the waste generating facility that appears on the manifest shipment document(s).

Business information

If you need to update your address information, enter your new address in the generator's mailing address line on Form TP-550.

Line instructions**Computation of net tons subject to assessment for the quarter**

Line 1 – Enter the number of tons of hazardous waste that were generated in New York State and, during the reporting quarter:

- received on-site treatment or disposal;
- were designated for removal; or
- were removed from the site of generation for treatment, disposal, or storage prior to treatment or disposal.

Line 2 – Enter the number of tons of hazardous waste reported on line 1 that were treated or disposed of on the site of generation during the reporting quarter, except by incineration or landfill. However, you should include hazardous waste remaining from incineration on the site of generation that was subsequently disposed of in a landfill on the site of generation on this line.

Line 3 – Enter the number of tons of hazardous waste reported on line 1 that were generated in New York State:

- under an order of, or agreement or contract with, the New York State Department of Environmental Conservation (DEC) pursuant to ECL, Article 27, Title 13 (inactive hazardous waste sites) or Title 14 (brownfields); or
- under an agreement or contract with DEC pursuant to ECL, Article 56, Title 5 (environmental restoration projects); or
- by or at an elementary or secondary school in accordance with ECL section 27-0923(3)(f). This paragraph provides for several exemptions, but it **does not** exempt all such waste. For additional information on this exemption, see TSB-M-10(3)M, *Exemption for Hazardous Wastes Generated by or at an Elementary or Secondary School When Certain Services are Performed*.

For waste generated on or after April 1, 2015:

- under an order of, or agreement with, the United States EPA, or a court order; or
- under a written agreement with a municipality which has entered into a Memorandum of Agreement with the DEC for the remediation of brownfield sites as of August 5, 2010 (New York City).

Line 4 – Enter the number of tons of hazardous material reported on line 1 that have been or will be recovered from a materials recovery process. A materials recovery process does not include energy recovery or water removal from hazardous waste. This exemption applies only to that portion of waste that is actually recovered. Any material remaining from the recovery process that is hazardous waste is subject to the special assessments; see instructions for lines 7 through 11.

Computation of special assessments on hazardous waste for the quarter

For each item on lines 7 through 11, enter the appropriate number of tons, expressed to the nearest one-tenth of a ton, in the *Tons* column. Multiply this number by the listed rate, and enter the result in the assessment column.

Note: Materials that are hazardous waste remaining from a materials recovery process should be included in the hazardous waste reported on lines 7 through 11.

Line 7 – Enter the number of tons of hazardous waste disposed of in a landfill on the site of generation. Include hazardous waste remaining from the on-site treatment (but not incineration) of hazardous waste that is subsequently disposed of in a landfill on the site of generation.

Line 8 – Enter the number of tons of hazardous waste designated for removal or removed from the site of generation for either disposal in a landfill or storage prior to disposal in a landfill. Include hazardous waste remaining from the treatment of hazardous waste in a facility located on the site where the waste is generated that is subsequently designated for removal or removed from the site of generation for either disposal in a landfill or storage prior to disposal in a landfill.

Line 9 – Enter the number of tons of hazardous waste designated for removal or removed from the site of generation for either treatment or disposal (except by landfill or incineration) or storage prior to treatment or disposal.

Line 10 – Enter the number of tons of hazardous waste designated for removal or removed from the site of generation for either incineration or storage prior to incineration. Include waste incinerated for energy recovery.

Line 11 – Enter the number of tons of hazardous waste incinerated on the site of generation. Include waste incinerated for energy recovery.

Line 13 – Add the *Assessment* column for lines 7 through 11.

Note: If the amount reported on line 13 is \$27.00 or less without factoring relevant exemptions from line 3, you do not have to file this return or pay the assessments. However, if the amount reported on line 13 is \$27.00 or less after factoring in exemptions from line 3, it is **recommended** that you file the return, but not pay the assessment, to provide the Department of Environmental Conservation with a record of your exemption claim.

Line 14 – Enter daily compounded interest at the annual rate of 15% on the unpaid amount from the due date of the return to the date of payment.

Line 15 – Enter penalty for late filing and/or late payment (see *Additional charges*).

Additional charges

Penalties

Late filing/late payment penalties

If you file and pay after the due date, compute additional charges for late filing and late payment on the amount on line 13, minus any payment made on or before the due date.

- If you do not file a return when due, add 5% per month up to 25% (section 1085(a)(1)(A)).
- If you do not file a return within 60 days of the due date, the additional charge in item A above cannot be less than the smaller of \$100 or 100% of the amount required to be shown on line 13 (section 1085(a)(1)(B)).
- If you do not pay the amount shown on line 13 when due, add ½% per month up to a total of 25% (section 1085(a)(2)).
- The total of the additional charges in items A and C may not exceed 5% for any one month, except as provided for in item B above (section 1085(a)).

If you think you are not liable for these additional charges, attach a statement to your return explaining the delay in filing, payment, or both (section 1085).

Note: You may compute your penalty and interest by accessing our website, or you may call and we will compute the penalty and interest for you (see *Need help?*).

Failing or refusing to file a return or provide information

If you fail or refuse to file a return or provide information requested in writing by the Department of Taxation and Finance, an estimated assessment may be issued against you, along with a penalty of 25% of the estimated amount of the special assessments due. (ECL section 27-0923).

Penalty for the understatement of assessments

If the special assessments reported on your return are understated by more than 10% or \$5,000, whichever is greater, you will have to pay a penalty equal to 10% of the amount of the underpayment attributable to the understatement. You can reduce the amount on which you pay a penalty by subtracting any part for which (1) there is or was substantial authority for the way you treated it, or (2) there is adequate disclosure in the return or in an attached statement (Tax Law, section 1085(k)).

In addition, other civil and/or criminal penalty provisions of Tax Law Articles 27 and 37; and ECL, Article 27, Title 9 and Article 71, Title 27 may apply.

For questions regarding payments, penalty, or interest, call **(518) 457-5735**.

Fee for payments returned by banks

The Tax Law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Certification

Sign and date the return and enter your official title and telephone number. Only the taxpayer or an authorized agent may sign the return.

If anyone other than an employee, owner, partner, or officer of the business is paid to prepare the return, see *Paid preparer's responsibilities* below.

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You must enter a NYTPRIN or an exclusion code. Also, you **must** enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return


See our website for more information about the tax preparer registration requirements.

Privacy notification


New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Help in completing Form TP-550 and in receiving any technical information concerning hazardous waste or the requirements of the DEC may be obtained by sending an email to tp550@dec.ny.gov

Need help?

 Visit our website at www.tax.ny.gov


- get information and manage your taxes online
- check for new online services and features

 **Telephone assistance**

Miscellaneous Tax Information Center: (518) 457-5735

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

 **Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.