



# Form EW1 Instructions

## General Instructions

Under the law, you are considered a VDD manufacturer if you make or have others make products for sale under your brand. A business that makes components is not considered a manufacturer under this program.

VDD manufacturers must pay an annual registration fee to the Department of Revenue by the first business day in September of each year. Unregistered manufacturers cannot sell their brands of VDDs in Minnesota, neither directly nor through retail outlets.

The total registration fee is equal to a base registration fee of \$2,500 (or \$1,250 for manufacturers that produce fewer than 100 VDDs that are sold to Minnesota households) plus a variable recycling fee based on collection shortfalls for the reporting period.

VDDs include the following device types with a screen larger than nine inches measured diagonally:

- “televisions,” which includes TVs, TV-DVD/VCR combinations, monitors for home security/CCTV systems; and
- “computer monitors,” which include monitors, all-in-one computers, laptop computers, tablet personal computers, eBook readers, digital picture frames and portable DVD players.

## Due Date

Your 2014 Form EW1 must be filed and your total registration fee must be paid no later than Sept. 2, 2014.

## Electronic Payments

If your annual e-waste registration fee due for the last 12-month period ending June 30 is \$10,000 or more, you're required to pay your tax electronically. You must also pay electronically if you're required to pay any Minnesota business tax electronically.

Once you're required to make electronic payments, you must pay electronically in all future years.

If you're required to make electronic payments and pay by check, you'll be assessed a payment method penalty of 5% on the payment amount.

To pay your registration fee electronically

- Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and login; or
- Call 1-800-657-3605

You'll need your Minnesota tax ID number, user name, password and banking information. You must use an account not associated with any foreign bank.

*Note:* If you're using the system for the first time and need a temporary password, call our Business Registration Office at 651-282-5225 or 1-800-657-3605.

Instructions for other payment methods are available on our website or by calling the Business Registration Office.

## Completing Your Return

Review your name, address, FEIN and Minnesota tax ID number that is preprinted on your Form EW1. If any information is incorrect, cross it out and enter the correct information next to it. Enter any missing information.

## Minnesota Tax ID Number

Your Minnesota tax ID is the seven-digit number you're assigned when you register with the department. Generally, it is the same as your sales and use tax or Minnesota withholding tax number.

If you don't have a Minnesota tax ID, you must apply for one. To apply, go to our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and click on “Register for a Minnesota tax ID number” from the e-Services menu, or call 651-282-5225 or 1-800-657-3605.

## Required Schedules

Complete and attach the following annual reports to your Form EW1:

- **Schedule A.** To report the total weight of all VDDs sold to Minnesota households for the period. (*M.S. 115A.1316, subd. 1*)
- **Schedules B1 and B2.** To report the total weight of covered electronic devices (CED) recycled, including the amount collected from counties where you seek additional credits, and the number of CED pounds bought or sold.
- **Schedule C.** To report prior and current year carryover amounts and any balance.

## Line Instructions

### Line 3

State law requires that you recycle 80 percent of the total weight of your VDD sales for the period. [*M.S. 115A.1314, subd. 1(b)(2)*]

### Lines 4a, 4b and 4c

Manufacturers must report the total weight of CEDs collected from Minnesota households and recycled or arranged to have collected and recycled during the period. Manufacturers can only purchase pounds from registered recyclers, collectors and manufacturers.

*Note:* CEDs must come from Minnesota households and may include computers, peripherals, fax machines, DVD players, video cassette recorders (VCR), and VDDs.

No more than 25 percent of a manufacturer's obligation (line 3) may be met with credits generated in a prior year. However, credits may be used in any succeeding year.

**Line 4a.** Complete Schedule B1 to report CED pounds from Anoka, Carver, Chisago, Dakota, Hennepin, Isanti, Ramsey, Scott, Sherburne, Washington and Wright counties (the 11-county metropolitan area).

**Line 4b.** As an incentive to increase collection in traditionally underserved parts of Minnesota, there is an additional credit for CEDs collected from households outside of the 11-county metropolitan area (Greater Minnesota). Complete Schedule B2 to report CED pounds from Greater Minnesota. [*M.S. 115A.1314, subd. 1(d)*]

**Line 4c.** Enter the allowable carryover credits from line 4 of your Schedule C.

### Line 5a

If line 4 is more than line 3, you can carry over the unused CED pounds and elect to use them in a future program year.

### Line 10

**Late payment.** If you don't pay the fee by the due date, the following penalties apply:

- 5 percent of the fee due if the payment is one to 30 days late;
- 10 percent if it is 31 to 60 days late;
- 15 percent if it is more than 60 days late.

**Late filing.** If you also do not file Form EW1 on time, an additional 5 percent of the unpaid fee will be assessed. The maximum penalty for filing late and paying late is 20 percent.

Determine any penalties you may owe and enter the amount on line 10.

### Line 11

If you don't pay the fees by the due date, you must pay interest on the unpaid fee plus penalty from the due date until the total is paid. The interest rate for calendar year 2013 is 3 percent.

To figure how much interest you owe, use the following formula with the appropriate interest rate:

$$\text{Interest} = (\text{fee} + \text{penalty}) \times \# \text{ of days late} \times \text{interest rate} \div 365$$

## Information and Assistance

**Department of Revenue.** For information regarding the registration fee:

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)  
Email: [environmental.tax@state.mn.us](mailto:environmental.tax@state.mn.us)  
Phone: 651-282-5770 (TTY users: call 711 for Minnesota Relay)

We'll provide information in other formats upon request to persons with disabilities.

**Pollution Control Agency.** For information regarding the Electronic Recycling Program, go to [www.pca.state.mn.us/electronics](http://www.pca.state.mn.us/electronics).