

Department of Revenue Services  
 State of Connecticut  
 PO Box 5031  
 Hartford, CT 06102-5031  
 (Rev. 6/05)

# OP-271

## Connecticut Solid Waste Assessment Return

▶	Connecticut Tax Registration Number
▶	For Calendar Quarter Ending
	Federal Employer Identification Number
	For Department Use Only

If the address  
 at right is  
 incorrect,  
 please make  
 any changes  
 necessary

Check if applicable:

Final Return  
 (going out of business)

Amended Return

1.	Number of tons of solid waste processed	▶	1.			
2.	Tax due @ \$1.50 per ton (Multiply Line 1 by \$1.50)	▶	2.			00
3.	Add Interest ▶ \$_____ .00 and Penalty ▶ \$_____ .00	=	3.			00
4.	Total amount (Add Line 2 and Line 3)	▶	4.			00

### Instructions

Make your check payable to: **Commissioner of Revenue Services.** Include your Connecticut tax registration number on your check.

You must file a return even if no assessment is due. If no assessment is due, enter "0" on Line 1 and Line 2 and sign the return.

**Due Date:** The due date of the return is the last day of the month following the calendar quarter indicated above.

**New Owners:** Do not use the previous owner's form to file your return. Any change in ownership requires a new Connecticut tax registration number.

**Signature:** You must sign the return.

**Rounding Off to Whole Dollars:** You must round off cents to the nearest whole dollar on your return and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

**Example:** Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on a line.

If you do not round, DRS will disregard the cents.

**Line 1.** Enter the total number of tons of solid waste the resource recovery facility processed during the calendar quarter indicated above.

**Line 2.** Multiply the amount on Line 1 by \$1.50 and enter the total.

**Line 3. Late Payment Penalty:** If tax is due, the penalty for underpayment of the tax is 10% (.10) of the tax due or \$50, whichever is greater.

**Late Filing Penalty:** The Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return or report that is required by law to be filed.

**Interest:** In general, interest applies to any portion of the tax not paid on or before the original due date of the return. If you do not pay the tax when due, you will owe interest at the rate of 1% (.01) per month or fraction of a month until the tax is paid in full.

**Line 4.** Add Line 2 and Line 3.

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than 5 years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer Signature	Title	Date
Paid Preparer Signature	Telephone Number	Date
Print Preparer Name	Preparer's Address	Preparer's SSN or PTIN