

Form EW1 Instructions

General Instructions

Manufacturers who sell their brands of video display devices (VDDs) to Minnesota households must pay an annual registration fee to the Department of Revenue. Unregistered manufacturers cannot sell their brands of VDDs in Minnesota directly or through retail outlets.

The total registration fee is equal to a base fee of \$2,500 for those manufacturers who sold 100 or more VDDs to Minnesota households during the previous period, plus a variable recycling fee based on collection shortfalls for the reporting period.

VDDs

The definition of VDDs is changing effective July 1, 2016. For calculation of your current registration fee base the number of sales on the new definition of VDDs which only includes TVs and computer monitors of any size. For reporting sales of VDDs on schedule A and line 2 of EW1 use the old definition of VDDs which includes screens over nine inches diagonally of:

- televisions (TV-DVD/VCR combinations and monitors for home security/CCTV systems)
- computer monitors (monitors, all-in-one computers, laptop computers, tablet computers, eBook readers, digital picture frames, and portable DVD players)

Due Date

You must file Form EW1 and pay the registration fee by Aug. 15, 2016.

Minnesota Tax ID Number

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

If you don't have a Minnesota tax ID number, you must apply for one. Go to our website at 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 the following schedules and include them with your Form EW1:

- **Schedule A.** To report the total weight of all VDDs sold to Minnesota households for the period. [*Minnesota Statute 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 the greater of 80 percent of the total weight of your VDD sales (for period July 1, 2015, through June 30, 2016) or your minimum recycling obligation given to you by Minnesota Pollution Control on July 30, 2015.

Line 3a. Multiply line 2 by 80% (.80).

Line 3b. If you received a minimum recycling obligation on July 30, 2015, enter it here. Otherwise enter 0.

Line 3. Enter the greater of line 3a or 3b. This is the amount of pounds you are required to recycle.

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.

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 (up to 25 percent of the weight of the VDD sales that you're required to recycle in the current year) 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 1 – 30 days late
- 10 percent if it's 31 – 60 days late
- 15 percent if it's more than 60 days late

Late filing. If you don't file Form EW1 on time, we'll assess an additional 5 percent of the unpaid fee.

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 2015 is 3 percent.

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

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

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, we'll assess a payment method penalty of 5 percent on the payment amount.

To pay your registration fee electronically:

- Go to www.revenue.state.mn.us and log in, or
- Call 1-800-570-3329 to pay by phone

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.

If you use other electronic payment methods, instructions are available on our website or call our Business Registration Office at 651-282-5225 or 1-800-657-3605.

continued

Form EW1 Instructions (*continued*)

If you're not required to pay electronically and you choose to pay by check, you must mail a personalized payment voucher along with Form EW1. Go to our website and click on "Make a Payment" and then click on "By Check" to create a voucher. Follow the prompts to create a payment voucher for your payment. A personalized scan line will be printed on the bottom of the voucher using the information you entered. Your check authorizes us to make a one-time electronic fund transfer from your account. You may not receive your canceled check.

Information and Assistance

Department of Revenue. For information regarding the registration fee:

Website: www.revenue.state.mn.us

Email: environmental.tax@state.mn.us

Phone: 651-282-5770

Pollution Control Agency. For information regarding the Electronic Recycling Program, go to www.pca.state.mn.us/electronics.