

# Form 200 - Virginia Litter Tax Return and Instructions For Returns Filed on and after May 1, 2021

**Who is Liable For the Virginia Litter Tax:** 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

**eForms:** File and pay your Litter Tax online using the Department's eForm. Simply complete the online version of the paper Litter Tax Return by entering the tax information as you would if you were completing a paper form. Payments are made electronically and you may schedule payments to be made on a future date.

**Filing Procedure:** If you are not in business on January 1, you are not liable for Virginia Litter Tax until the next succeeding calendar year. For example, if you open your business on February 1, 2019, and are subject to the Litter Tax, you are not liable for Litter Tax until May 1, 2021 for the year 2020.

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 **\$20** 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 \$20 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 **\$30**, 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 plus \$100 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** 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 return by midnight of the next succeeding day that is not a Saturday, Sunday or legal holiday.

Mail Form 200 with your payment to:

**Virginia Department of Taxation  
Litter Tax  
P.O. Box 2185  
Richmond, Virginia 23218-2185**

Please 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.

**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.**

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## Form 200 (Doc ID 200)

## Virginia Litter Tax Return - For Calendar Year \_\_\_\_\_

For assistance, call (804)367-8037.

Due Date
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Account Number	FEIN	
Name		
Address		
City	State	ZIP

I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

1. <b>Annual \$20.00 Tax</b> No. of Virginia Business Establishments	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; height: 20px;"></td> <td style="width: 10%; text-align: center;">X \$20 =</td> <td style="width: 20%; height: 20px;"></td> </tr> </table>		X \$20 =	
	X \$20 =			
2. <b>Annual \$30.00 Tax</b> No. of Virginia Business Establishments	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; height: 20px;"></td> <td style="width: 10%; text-align: center;">X \$30 =</td> <td style="width: 20%; height: 20px;"></td> </tr> </table>		X \$30 =	
	X \$30 =			
3. <b>Total</b> (Add Lines 1 and 2) . . . . .	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; height: 20px;"></td> <td style="width: 10%;"></td> <td style="width: 20%; height: 20px;"></td> </tr> </table>			
4. <b>Penalty</b> (See instructions) . . . . .	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; height: 20px;"></td> <td style="width: 10%;"></td> <td style="width: 20%; height: 20px;"></td> </tr> </table>			
5. <b>Interest</b> (See instructions) . . . . .	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; height: 20px;"></td> <td style="width: 10%;"></td> <td style="width: 20%; height: 20px;"></td> </tr> </table>			
6. <b>Total Amount Due</b> (Add Lines 3-5)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; height: 20px;"></td> <td style="width: 10%;"></td> <td style="width: 20%; height: 20px;"></td> </tr> </table>			