

KDWM



**Kentucky Division
Of
Waste Management
Hazardous Waste Branch
Assessment Return**

INSTRUCTIONS FOR THE ASSESSMENT RETURN

Who must submit an Assessment Return DEP 7070?

- Any site registered as either a Large or a Small Quantity Generator for any part of the report year or any site that treated, stored, or disposed of hazardous wastes on site during the reporting year. **Even if no hazardous waste was generated during the reporting year**, DEP 7070 must be submitted along with Form 1.

How do I claim Exclusion from the Hazardous Waste Assessment?

- Any site seeking exclusion from the Assessment as described in KRS 224.46-580. For example: “special wastes,” waste oil, spent material from air pollution control devices controlling emissions at coke manufacturing facilities, waste generated by others for which the company is a secondary handler, waste regulated under Section 402 or 307b of the Clean Water Act, recycled wastes used in steel manufacturing, nonhazardous wastes, out-of-state waste received by a manufacturing company from an affiliated company, and emission control dust and sludge from the primary production of steel that is recycled by high temperature metals recovery or managed by stabilization of metals.
- Sites may file multiple Claims for Exclusion forms; however, each claim form may cover only one exclusion category. Line 6 on the Assessment Return should reflect the total of all Claims for Exclusion forms submitted.

Note: The Claim for Exclusion form must be completed each year to obtain an exemption from payment for any hazardous waste generated during the assessment period.

When is the Assessment Period?

- The assessment period is from January 1 through December 31 of the reporting year.

What is the authority for the Assessment Program?

- KRS 224.46-580. Per this statute, the Assessment is due January 1st. The Hazardous Waste Branch grants a grace period until March 1st. The Assessment Return must be **date stamped by the date machine in our office by March 1st**. If it is received in our office after March 1st, the penalties and interest must be computed from January 1 to the receipt date. See page 4 for calculating these penalties. To avoid late fees and penalties, we advise you mail your Assessment and check with sufficient time to arrive in office by March 1st. **If the assessment owed is less than \$50.00, no check is necessary.**

What hazardous waste is counted on the Assessment Return?

- Count each hazardous waste **generated** (not necessarily shipped) by your company during the assessment period. Industrial wastewaters treated immediately on site in a pre-treatment program under the Clean Water Act (Section 402 of the Clean Water Act - KPDES), are not counted as waste; however, a Form 2 and a Claim for Exclusion Form are needed to exclude this waste from assessment. If zero pounds of hazardous waste were generated, mark 0 (zero) on Line # 11 and submit the Assessment return.
- Count each hazardous waste **received from out-of-state** during the assessment period.

The Annual Report and the Assessment Return are compared during the review process. All hazardous wastes generated, or received from off site, during the report year and reported on the Annual Report must be reflected on the Assessment Return and/or Claim for Exclusion(s).

What if my company is taking the energy recovery rate?

- The energy recovery rate only applies to waste that is sent directly from your company **directly** to an EPA permitted industrial boiler or furnace and burned for energy recovery. Waste cannot be blended before reaching the thermal destruction site. Manifests must show direct shipment to a thermal destruction facility **and the use of said waste for energy recovery. The off site management method code must show H050. Provide certificates of destruction showing the waste was used for energy recovery at this site for each waste in which you are claiming this rate.**

What if my company did not generate or ship any hazardous waste during the assessment period?

The RCRA Form 8700, RCRA Subtitle C Site Identification Form and Form 1 of DWM7072A Hazardous Waste Annual Report Addendum will still need to be completed, signed, dated, and submitted via mail with original signatures.

- Complete the forms and provide an explanation in the comments section under number 13. Sign and date the third page.
- Plus, complete Line 1 on the Hazardous Waste Assessment Return; report that \$0 is due in Line 11. Sign and date the bottom of this page.

Line Item Instructions for the Assessment Return:

Assessment fees are based on the amount of waste **generated and/or received from out-of-state during the reporting year**, not those wastes shipped, because a facility may ship wastes from the previous year, or not ship the current year's wastes until a barrel is full, etc. All waste must be reported in pounds. Do not double count the same waste, but do make sure all your waste is reported in the appropriate lines on the assessment return.

For companies that send their waste **directly** to an EPA permitted industrial boiler or furnace in order to burn hazardous waste for energy recovery, they are assessed a lower rate on this waste per KRS 224.46-580 Section 8(e). Manifests must show direct shipment to a thermal destruction facility, use of the waste for energy recovery, **and an off site management method code of H050. Provide certificates of destruction showing the waste was used for energy recovery at this site for each waste in which you are claiming this rate.**

Use these definitions and the manifest to determine the physical state of the waste:

Solid – Any waste that does not fail the Paint Filter Test* upon generation (stays in the collection filter)

Liquid – Any waste that fails the Paint Filter Test* upon generation (flows into the collection cylinder)

**Method 9095A in SW-846 Test Methods for Solid Waste, Physical/Chemical Methods.*

Line 1 Provide information that corresponds exactly with your Certificate of Registration for Hazardous Waste Management Activity. Include your Agency Interest Number.

Line 2a. Report the total amount of all solid hazardous waste generated during the reporting year excluding the solids treated on site as reported on line 3a. This may include waste generated and shipped off site, or waste that was generated during that reporting year and is destined to be sent off site. Also include all solid hazardous waste received from out-of-state.

Line 2b. Report solid hazardous waste sent directly to an EPA permitted industrial boiler or furnace and burned for energy recovery. Include certificate(s) of destruction for this waste. Make sure the off site management code is H050 on the manifest before reporting waste on this line.

Line 3a. Report the total amount of all solid hazardous waste treated, recycled, or disposed of on site during the reporting year. Solid hazardous waste received from out-of-state must be included on Line 2a.

Line 3b. Report solid hazardous waste treated, recycled, and sent directly to an on site EPA permitted industrial boiler or furnace and burned for energy recovery.

Include certificate(s) of destruction for this waste. Make sure the off site management code is H050 on the manifest before reporting waste on this line.

Line 4a. Report the total amount of all liquid hazardous waste generated excluding the liquids treated on site as reported on line 5a. This may include waste generated and shipped off site, or waste that was generated during the reporting year and is destined to be sent off site. Also include all liquid hazardous waste received from out-of-state.

Line 4b. Report liquid hazardous waste sent directly to an EPA permitted industrial boiler or furnace and burned for energy recovery. Include certificate(s) of destruction for this waste. Make sure the off site management code is H050 on the manifest before reporting waste on this line.

Line 5a. Report the total amount of all liquid hazardous waste treated, recycled, or disposed of on site during the report year. Liquid hazardous waste received from out-of-state must be included on Line 4a.

Line 5b. Report liquid hazardous waste treated, recycled, and sent directly to an on site EPA permitted industrial boiler or furnace and burned for energy recovery. Include certificate(s) of destruction for this waste. Make sure the off site management code is H050 on the manifest before reporting waste on this line.

Line 6 Report the total waste from the Claim for Exclusion form(s).

Line 7 Report the subtotal from column C.

**Late Fees and Penalties for
Assessment Returns Received at the Branch after March 1 Deadline**

Line 8 Interest is calculated at 8% per annum from the statutory due date of January 1 to the Branch receipt date stamp. This amount can be determined using the formula below:

Subtotal x 0.08 divided by 365 X # of days late = interest. Report this amount on Line 8.

Line 9 Penalties are calculated at 5% of the Subtotal for each 30-day (or fraction thereof) period the return is late, not to exceed 25%. Penalties are calculated from the statutory due date of January 1 to the Branch receipt date stamp. For example, if the receipt date is March 2nd, the subtotal must be multiplied by 15% to calculate the penalty.

To avoid late fees and penalties, we advise you mail your Assessment and check in time to reach the Division by March 1st. If you need help calculating late fees and penalties contact your registration/annual report coordinator.

- Line 10** This line is used for adjustments on previously submitted current year assessments. If this is the first time the assessment is submitted for this reporting year, disregard this line. A notice will be sent to you if an adjustment is to be made.
- Line 11** Sign the assessment return and mail the **originally signed Assessment Return, Annual Report, and check** (if applicable) made payable to the Kentucky State Treasurer for the total in column C to the address listed on page 2. Identify the facility with the **Agency Interest Number** on the check's reference line.

Extensions cannot be granted for the Hazardous Waste Assessment Return.

**Assessments must be date stamped by the date machine in our office by March 1
Deadline or interest and penalties will apply**

ATTENTION: All Treatment, Storage and Disposal Facilities

In addition to the Assessment Return, the following schedules must be submitted:

- **Schedule 1** – For solid hazardous waste. Report each out-of-state generator by EPA ID number, company name, and amount of waste your facility received.
- **Schedule 2** – For liquid hazardous waste. Report each out-of-state generator by EPA ID number, company name, and amount of waste your facility received.
- **Schedule 3** – For hazardous waste generated by your facility. On separate lines, provide a summary of:
 - liquid hazardous waste generated by your facility and sent off site
 - liquid hazardous waste generated by your facility and treated, recycled or disposed on site
 - solid hazardous waste generated by your facility and sent off site, and
 - solid hazardous waste generated by your facility and treated, recycled or disposed on site

Provide a total on all schedules. Report amounts in pounds.

Where can I get help?

Carla Cornett	Carla.Cornett@ky.gov	(502) 782-6344
Edith Greer	Edith.Greer@ky.gov	(502) 782-6370
Maria Wood	Maria.Wood@ky.gov	(502) 782-6481

Where do I mail these reports?

Mail the originally signed Assessment Return, originally signed Annual Report, and signed check to:

**Kentucky Division of Waste Management
Hazardous Waste Branch
300 Sower Blvd.
2nd Floor
Frankfort KY 40601**