

# FORM ABD-614 Instructions

## Abandoned Beverage Container Deposit Remittance

### General Information

Please print in **BLUE** or **BLACK** ink only.

#### Who files?

Form ABD-614 is filed by any Deposit Initiator that collects deposits or issues refunds on the sale or return of beverage containers. Deposit Initiators are the first distributor or manufacturer to collect the deposit on a beverage container sold to any person within the state of Vermont.

Manufacturers or distributors who only collect beverage deposits must either **1)** pay the amount collected **or 2)** enter into an agreement with a distributor or co-mingling group to have them be considered the Deposit Initiator.

#### When do I file?

Form ABD-614 is filed on a quarterly basis and is due on the 25th of the month after the quarter ends or the next business day if the 25th falls on a holiday or weekend.

#### What must be reported?

Distributors or manufacturers who collect the beverage deposits from multiple locations around the state of Vermont must use their combined totals to calculate the amount reported.

#### How do I request a refund?

Request a refund using Form ABD-614, Line 4.

To be eligible for an ABD refund, you must **1)** have taken a loss in the period you are filing for and **2)** have previously paid ABD equal to or greater than this amount in the previous four quarters.

Refund requests are subject to examiner review.

### Line-by-Line Instructions

<b>Line 1a</b>	Number of containers sold that were subject to the \$0.05 deposit.
<b>Line 2a</b>	Number of containers returned that were subject to the \$0.05 deposit.
<b>Line 3</b>	Record the difference between these figures (Line 1b minus Line 2b)
<b>Line 4</b>	If Line 3 indicates a loss and you are eligible for a refund (see above for “How do I request a refund?”), you may indicate the amount to be refunded here.
<b>Line 5</b>	If Line 3 is a positive number, record the amount due here. If a refund was requested, you may leave the line blank or report \$0.

### Vermont Agency of Natural Resources License

You must have an Agency of Natural Resources State Registration Number in order to register for the ABD account with the Department of Taxes.

Go to <https://dec.vermont.gov/waste-management/solid/product-stewardship/bottle-bill> to register for a license.