

HAZARDOUS WASTE GENERATOR FEE RETURN - FEDERAL

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOE USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
SPECIAL TAXES AND FEES
PO BOX 942879
SACRAMENTO CA 94279-6011

**READ INSTRUCTIONS
BEFORE PREPARING**

- Please check this box if sites below include Treated Wood Waste.
1. Please check this box if you no longer generate hazardous waste at this site. Enter the date of last generation: _____ . Your account will be closed as of the date entered. *For consolidated accounts, use the enclosed Schedule G to indicate the date each site last generated waste if hazardous waste is no longer being generated at that site.*

A CLASSIFICATION OF GENERATING SITES (Based on amounts of hazardous waste generated during the calendar year or portion thereof)	B NUMBER OF SITES (do not list tonnage)	C AMOUNT OF FEES	D TOTAL FEES DUE (column B x C)
2. Generators which generate less than 5 tons	2.		
3. Generators which generate an amount equal to or more than 5 tons, but less than 25 tons	3.		
4. Generators which generate an amount equal to or more than 25 tons, but less than 50 tons	4.		
5. Generators which generate an amount equal to or more than 50 tons, but less than 250 tons	5.		
6. Generators which generate an amount equal to or more than 250 tons, but less than 500 tons	6.		
7. Generators which generate an amount equal to or more than 500 tons, but less than 1,000 tons	7.		
8. Generators which generate an amount equal to or more than 1,000 tons, but less than 2,000 tons	8.		
9. Generators which generate an amount equal to or more than 2,000 tons	9.		
10. Total amount of fees <i>(add lines 3 through 9 in column D)</i>	10.	\$	
11. Less prepayment credit	11.	\$	
12. Total fee due <i>(subtract line 11 from line 10)</i>	12.	\$	
13. Penalty <i>[multiply line 12 by 10% (0.10) if payment is made after the due date shown above]</i>	13.	PENALTY \$	
14. Interest does not apply to this program	14.	INTEREST	
15. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 12 and 13)</i>	15.	\$	

<i>I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.</i>		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE ()	DATE

Make check or money order payable to State Board of Equalization.
Always write your account number on your check or money order. Make a copy of this document for your records.



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Payments: You can make your payment by paper check, Online ACH Debit (ePay) or by credit card. To use ePay, go to our website at www.boe.ca.gov, click on the eServices tab and log in to make a payment. To pay by credit card, go to our website or call 800-272-9829. Mandatory EFT accounts must pay by EFT or ePay. **Be sure to sign and mail your return.**

GENERAL

The Generator Fee is imposed on each site that generates (produces) hazardous waste of 5 tons or more in each calendar year. The fee is calculated for each site's generation of waste regardless of the waste's final disposition, for example, recycling or disposal.

FEDERAL LIABILITY FOR THE FEE

According to 42 U.S.C. section 6961, federal departments, instrumentalities, and agencies are subject to state regulation concerning disposal or management of hazardous waste including the payment of the Hazardous Waste Generator Fee. However, the Federal Government is not liable for interest imposed by the California Revenue and Taxation Code.

EXEMPTIONS FROM THE GENERATOR FEE

- 1) Used oil removed from motor vehicles that is recycled by a recycler permitted by the Department of Toxic Substances Control (DTSC). "Motor vehicle" includes locomotives, vessels, and self-propelled, off-road equipment, whether or not the equipment moves or is permitted to move on public highways.
- 2) Waste that is generated, recycled, and used onsite and not transferred offsite at any time.
- 3) Aqueous waste treated in a treatment unit operating, or which subsequently operates, under a permit by rule, conditional authorization, or conditional exemption. However, hazardous waste generated by the treatment unit is subject to the generator fee.

FEDERAL FILING REQUIREMENTS

Every federal entity that produces hazardous waste must file this return. Fee returns and payments that are mailed must be postmarked on or before the due date shown on the return. If the due date falls on a Saturday, Sunday or legal holiday, returns postmarked on the next business day are considered timely. This return must be filed even if you are not liable for the fee. Facility operators who pay the Facility Fee are not subject to the Generator Fee for the facility site.

FILING REQUIREMENTS

Under section 43152.7 of the Hazardous Substances Tax Law, every site that generates hazardous waste is required to file a return with a remittance payable to the State Board of Equalization. Under section 43155 of the Hazardous Substances Tax Law, late payment will result in a 10 percent (0.10) penalty and interest at an adjusted annual rate established under section 6591.5 of the Revenue and Taxation Code.

Please select the appropriate fee category in column A on the front of the return for each site where hazardous waste was generated in this state. Be sure to include non-manifested **Treated Wood Waste** in the total tonnage. Multiply the number of generating sites in column B by the amount of fees in column C and enter the amount of fees due in column D.

If you are reporting for more than one site, please use the enclosed Schedule G or provide the site address, EPA number, and appropriate fee category for each site on an attachment.

UNIFORM HAZARDOUS WASTE MANIFEST

To calculate the tonnages, obtain the information from your copy of the Uniform Hazardous Waste Manifest. Total quantity and weight are indicated in boxes 11 and 12 of the manifest.

To convert a unit of measurement to tons, take the appropriate factor from below and multiply by your total quantity.

G = Gallon	0.00417 (Water)	T = Ton	1.0 (2,000 lbs.)
P = Pound	0.0005 (Pounds)	Y = Yard	1.35 (Soil)

Note: The conversion above provides a general guideline. Due to the characteristics of your waste, the tonnage may be calculated with weight tickets.

PREPAYMENT CREDIT (LINE 11)

Some accounts were required to file a prepayment by August 31. If you paid a prepayment, enter on line 11 the amount of fee paid. If a penalty was paid, **do not** include the amount in the credit. If, after claiming the prepayment, the total amount due and payable on line 15 is a credit, include a letter with your return requesting the amount be refunded to you.

If you need additional information, please contact the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the BOE website at www.boe.ca.gov or call the Taxpayer Information Section at 800-400-7115 (TTY: 711); from the main menu, select the option Special Taxes and Fees.

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SUMMARY OF GENERATING SITES (SCHEDULE G)

A Schedule G is enclosed for taxpayers who are currently reporting more than one generating site under a single Board of Equalization tax account number. To complete Schedule G, check the appropriate box for the category which reflects the total tonnage of hazardous waste generated at each site. Be sure to include non-manifested **Treated Wood Waste** in the total tonnage. Add any generating sites which are not included on the schedule by EPA number and site address. Total the number of sites by category and bring this amount forward to column B on the Hazardous Waste Generator Fee Return. Multiply the number of sites per category by the fee for that category. Total the fees due in column D.

If you did not receive a Schedule G and have more than one generating site to report, please make a supplemental attachment listing the generating site address, EPA number, and generating category for each site.