

**INTEGRATED WASTE MANAGEMENT FEE RETURN
NONHAZARDOUS WOOD WASTE FACILITY**

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

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOARD OF EQUALIZATION
SPECIAL TAXES AND FEES
PO BOX 942879
SACRAMENTO CA 94279-6095

**READ INSTRUCTIONS
BEFORE PREPARING**

This return must be filed on or before the due date shown above by every person who operates a disposal facility accepting nonhazardous wood waste exclusively and is required to have a solid waste facilities permit. You are to report all nonhazardous wood waste accepted at each disposal site during the above calendar quarter.

I. OPERATIONS

ROUND TO THE
NEXT WHOLE TON

1. Total tons of nonhazardous wood waste accepted during above calendar quarter	1.	.0
2. Total operating days for above calendar quarter	2.	.0
3. Average tons of nonhazardous wood waste accepted per operating day <i>(divide line 1 by line 2)</i>	3.	*

*IF THE AMOUNT ON LINE 3 IS LESS THAN 5 TONS, ENTER A ZERO ON LINE 10 AND SIGN AND DATE THE RETURN. IF THE AMOUNT ON LINE 3 IS EQUAL TO OR GREATER THAN 5 TONS, CONTINUE ON TO THE NEXT SECTION.

II. DISPOSALS

ROUND TO THE
NEXT WHOLE TON

4. Total tons of nonhazardous wood waste accepted during above calendar quarter <i>(from line 1 above)</i>	4.	
5. Recycled nonhazardous wood waste removed from the waste stream and not disposed in a disposal facility	5.	(-) .0
6. Inert nonhazardous wood waste removed from the waste stream and not disposed in a disposal facility	6.	(-) .0
7. Other nonhazardous wood waste removed from the waste stream and not disposed in a disposal facility <i>(attach letter of explanation)</i>	7.	(-) .0
8. TOTAL TONS OF NONHAZARDOUS WOOD WASTE SUBJECT TO THE FEE <i>(subtract lines 5, 6, and 7 from line 4)</i>	8.	.0

III. FEE

9. Rate of fee per ton	9.	\$
10. FEE DUE <i>(multiply tonnage on line 8 by the rate of fee on line 9)</i>	10.	\$
11. Penalty <i>[multiply line 10 by 10% (0.10) if payment is made after due date shown above]</i>	PENALTY 11.	\$
12. INTEREST: One month's interest is due on the total fee for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is	INTEREST 12.	\$
13. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 10, 11, and 12)</i>	13.	\$

<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.



INSTRUCTIONS - INTEGRATED WASTE MANAGEMENT FEE RETURN NONHAZARDOUS WOOD WASTE FACILITY

Payments: To make your payment online, go to our website at www.boe.ca.gov and select the "Make a Payment" tab. You can also pay by credit card on our website, or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number.

GENERAL/DEFINITIONS

The California State Board of Equalization (BOE) administers the Integrated Waste Management Fee Program under section 48000 of the Public Resources Code. For the purposes of the fee imposed by section 48000, facilities which receive only nonhazardous wood waste derived from timber production or wood product manufacturing shall, notwithstanding section 48000, pay a quarterly fee to the BOE on all solid waste disposed at each disposal site, which does not exceed the amount due and payable to the BOE by those facilities during the 1992 calendar year.

Every operator of a disposal facility accepting nonhazardous wood waste exclusively is required to have a disposal facility permit and shall pay a fee quarterly to the BOE based on all solid waste disposed at each disposal site on or after January 1, 1990.

Section 46027 of the Solid Waste Disposal Site Cleanup and Maintenance Fee Law exempted facilities receiving only nonhazardous wood waste derived from timber production or wood product from the definition of "Solid Waste Landfill" effective July 1, 1992.

Effective October 1, 1993, Assembly Bill 1220 repealed section 46027 and added section 40195.1 to the Public Resources Code. Section 40195.1 added facilities which receive only nonhazardous wood waste derived from timber production or wood product manufacturing to the definition of "Solid Waste Landfill."

For the purposes of the fee imposed by section 48000, facilities which receive only nonhazardous wood waste derived from timber production or wood product manufacturing shall, notwithstanding section 48000, pay a quarterly fee to the BOE on all solid waste disposed at each disposal site, which does not exceed the amount of the fee due and payable to the BOE by those facilities during the 1992 calendar year.

FILING REQUIREMENTS

Each fee payer is required to file a return quarterly with the BOE. The return must be complete in every detail as called for on the return. A duplicate of the return must be retained on the licensed premise for verification by BOE auditors.

PREPARATION OF THE RETURN

- Line 1.** Enter the total tonnage of nonhazardous wood waste accepted for disposal for the reporting quarter. This amount includes recycled or inert nonhazardous wood waste removed and not disposed of in a disposal facility.
- Line 2.** Enter the number of days you operated during the reporting quarter.
- Line 3.** Divide the amount on line 1 by the number on line 2, enter the average tons of nonhazardous wood waste accepted per operating day. If the amount is less than five tons, enter 0 on line 10; you are not required to complete Section II DISPOSALS. If the average is equal to or greater than five tons, proceed to line 4 and complete the entire return.
- Line 4.** Enter the total tons of nonhazardous wood waste accepted for disposal as reported on line 1.
- Line 5.** Enter the total tons of recycled nonhazardous wood waste which was removed from the waste reported on line 1 and not disposed of in a disposal facility.
- Line 6.** Enter the total tons of inert nonhazardous wood waste which was removed from the waste reported on line 1 and not disposed of in a landfill. Material, included in line 1 above, which is used and has been approved as covered by the California Integrated Waste Management Board, should be included in this total.
- Line 7.** Enter the total tons of other nonhazardous wood waste which was removed from the waste reported on line 1 and not disposed of in a disposal facility. **You must attach a letter of explanation.**
- Line 8.** TOTAL TONS OF NONHAZARDOUS WOOD WASTE SUBJECT TO THE FEE. Subtract the total tons of recycled nonhazardous wood waste (reported on lines 5, 6, and 7) from the total tons of nonhazardous wood waste accepted for disposal (line 4) and enter this amount on line 8.
- Line 9.** This is the current rate of fee per ton of nonhazardous wood waste.
- Line 10.** FEE DUE. Multiply the total tons subject to the fee (line 8) by the rate on line 9.
- Lines 11 and 12.** If your fee is being paid after the due date shown on the front of the return, additional amounts are due for penalty and interest charges. The penalty is 10 percent (0.10) of the total fee on line 10. The interest rate is noted on line 12 on the front of this form and applies for each month or portion of month after the due date.
- Line 13.** Total amount due and payable, including late filing charges, if applicable.

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 Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.