

ELECTRONIC WASTE RECYCLING FEE RETURN

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

DUE ON OR BEFORE
YOUR ACCOUNT NO.

EFFECTIVE DATE

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
PO BOX 942879
SACRAMENTO CA 94279-7076

- Please check this box if this filing represents an **AMENDED RETURN**.
- This return includes fees paid to you (vendor) by a retailer pursuant to a lease agreement. (See instructions on page S2F.)

PLEASE READ INSTRUCTIONS BEFORE PREPARING THIS RETURN

COVERED ELECTRONIC DEVICES (CEDs) SOLD OR LEASED

1	Total number of new or refurbished CEDs sold or leased this period (Complete Summary by Location Schedule, if you are reporting for more than one location.)	1	
2	Self-consumed new or refurbished CEDs (Complete Summary by Location Schedule, if you are reporting for more than one location.)	2	
3	Total number of items (add lines 1 and 2)	3	

CEDs EXCLUDED FROM THE FEE (enter on lines 4, 5, and 6, the number of items included in line 3 that are not subject to the fee)

4	Items sold in interstate or foreign commerce	4	
5	Total number of new or refurbished CEDs sold for resale this period	5	
6	Other	6	
7	Total number of items excluded from the fee (add lines 4, 5, and 6)	7	
8	Total number of items subject to the fee (subtract line 7 from line 3)	8	

GROSS FEES DUE (enter number of items from line 8 by category in column A; multiply A x B, enter the total in column C)

			A Number	B Fee Amount	C Subtotal
9	Enter number of CEDs more than 4 inches, less than 15 inches	9		x \$	\$.00
10	Enter number of CEDs 15 inches, less than 35 inches	10		x \$	\$.00
11	Enter number of CEDs 35 inches or more	11		x \$	\$.00
12	Total (enter total for lines 9C, 10C, and 11C)	12			\$.00

RETURNED MERCHANDISE (enter number of CEDs in column A; multiply A x B; enter total in column C)

			A Number	B Fee Amount	C Subtotal
13	Enter number of CEDs more than 4 inches, less than 15 inches	13		x \$	\$.00
14	Enter number of CEDs 15 inches, less than 35 inches	14		x \$	\$.00
15	Enter number of CEDs 35 inches or more	15		x \$	\$.00
16	Total returned merchandise credit (enter total for lines 13C, 14C, and 15C)	16			\$.00

FEE ADJUSTMENTS

17	Total fee credit adjustment	17	\$.00
18	Fees net of returned merchandise and credit adjustment <i>(subtract amounts on lines 16 and 17 from the amount on line 12)</i>	18	\$.00
19	Calculate fee collection reimbursement. <i>(multiply amount on line 18 by .03)</i>	19	\$.00

TOTALS

20	Total amount of fees due <i>(subtract line 19 from line 18)</i>	20	\$.00
21	Excess fee collected	21	\$.00
22	Total fees <i>(add lines 20 and 21)</i>	22	\$.00
23	PENALTY <i>[multiply line 22 by 10 percent (0.10) if your payment is made, or your return is filed after due date shown on front of this return]</i>	PENALTY 23	\$.00
24	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 24	\$.00
25	TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 22, 23, and 24)</i>	25	\$.00

<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 California Department of Tax and Fee Administration.
Write your account number on your check or money order. Make a copy of this document for your records.



INSTRUCTIONS - ELECTRONIC WASTE RECYCLING FEE RETURN

GENERAL INFORMATION

The California Department of Tax and Fee Administration (CDTFA) collects the covered electronic waste recycling fee (fee) imposed by the Electronic Waste Recycling Act of 2003 (Act) (Public Resources Code section 42460, et seq.). Starting January 1, 2005, the Act requires you (the retailer or lessor) to collect a fee when you sell or lease certain video display devices to consumers. The consumer owes the fee on the purchase, but you must collect the fee when you make a retail sale or lease of a covered electronic device by any means, including in a store, by mail order, or over the internet. Sales to the U.S. government are not exempt from the fee. You may retain three percent of the fees you collect.

SALES OR LEASES THAT ARE SUBJECT TO THE FEE

You must collect the fee on the retail sale or lease of a new or refurbished video display device that **has a screen size of more than 4 inches measured diagonally**, unless you have already paid the fee to a registered vendor and provided a statement on your customer's invoice that the fee has been paid on the customer's behalf. For purposes of calculating the fee, use the viewable screen size. Pursuant to regulations adopted by the Department of Toxic Substances Control (Cal. Code Regs. Title 22, sections 66260.10 and 66260.201) the following devices are Covered Electronic Devices (CEDs) that are subject to the fee, effective January 1, 2005, except as noted otherwise:

- Televisions that contain cathode ray tubes.
- Computer monitors that contain cathode ray tubes.
- Desktop computer monitors that contain liquid crystal displays.
- Laptop computers with liquid crystal displays.
- "Bare" cathode ray tubes.
- Any other device that contains a cathode ray tube.
- Televisions that contain liquid crystal displays (effective July 1, 2005).
- Plasma televisions (effective July 1, 2005).
- Portable DVD players with LCD screens (effective July 1, 2007).

Refurbished is defined as a CED that the manufacturer has tested and returned to a condition that meets factory specifications, is repackaged, and labeled as *refurbished*.

EXCLUSIONS FROM THE FEE

A retailer or lessor does not have to collect the fee if the CED is:

- Used and not refurbished.
- Part of a motor vehicle, as defined by Vehicle Code section 415, or a component part of a motor vehicle assembled by or for a vehicle manufacturer or franchised dealer. This includes **replacement** parts for use in a motor vehicle.
- Contained within, or a part of a piece of industrial, commercial, or medical equipment, including monitoring or control equipment.
- Contained within a clothes washer, clothes dryer, refrigerator, refrigerator and freezer, microwave oven, conventional oven or range, dishwasher, room air conditioner, dehumidifier, or air purifier.

In addition, the following CED sales are not subject to the fee:

- Sales for resale.
- Sales of products you ship directly to a location outside California, if the transaction is not subject to California sales or use tax. If the consumer takes possession of the product in California, the fee applies.

You must maintain records to document any exempt sales, as you do when you make a sale that is exempt from sales tax.

If you need additional information, please contact the California Department of Tax and Fee Administration, Return Processing Branch, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the CDTFA website at www.cdtfa.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.

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PLEASE PROCEED TO THE NEXT PAGE →

INSTRUCTIONS - ELECTRONIC WASTE RECYCLING FEE

Payments: To make your payment online, go to our website www.cdtfa.ca.gov and select Make a Payment. 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.

FILING INSTRUCTIONS

All sales of CEDs from all locations must be reported on one return, per section 55040 of the Fee Collection Procedure Law. You cannot file separate returns for sales by location. Returns reporting for more than one location must be accompanied by *Summary by Location Schedule*. Additionally, the return must be completed and filed even though you may not have made any retail sales or leases of CEDs during the period. Returns must be postmarked on or before the last day of the month following the reporting period for which the fees are due. Payment to the California Department of Tax and Fee Administration for the amount of fee(s) due (less 3 percent) can be made as described in the **Payments** box above. Late payments and/or late returns are subject to a penalty of 10 percent (0.10), and interest, is due on late payments at an adjusted annual rate established under section 6591.5 of the Revenue and Taxation Code.

RETURN PREPARATION

Check the box if any of the fees reported on this return are fees paid by a retailer, pursuant to a lease, to you as the vendor of the CEDs. See Assembly Bill No. 575, effective July 18, 2005 [Public Resources Code sections 42463(t), 42464(d), 41464.25, and 42464.8] which permits a retailer to pay the fee directly to a vendor under certain conditions.

COVERED ELECTRONIC DEVICES (CEDs) SOLD OR LEASED

- Line 1** Enter the number of new or refurbished CEDs sold or leased during the reporting period. Please note that all sales and leases should be reported whether the CED is subject to the fee **or not subject to the fee due to an exclusion**. For returns reporting for more than one location, the total of column E, *New or Refurbished CEDs Sold or Leased*, on *Summary by Location Schedule*, should agree with line 1 on page one of the return.
- Line 2** Enter the number of CEDs self-consumed (purchased without payment of fee for your own use or withdrawn from resale inventory for business or personal use, including donated CEDs). For returns reporting for more than one location, the total of column F, *Self-Consumed New or Refurbished CEDs*, on *Summary by Location Schedule*, should agree with line 2, on page one of the return.
- Line 3** Add lines 1 and 2, and enter the total on line 3.

CEDs EXCLUDED FROM THE FEE

- Lines 4 thru 8** Enter the number of CEDs included in line 3 that are excluded from the fee and for which you have documentation to support the exclusion. Total the number of CEDs excluded from the fee on line 7. Subtract line 7 from line 3 and enter the result on line 8. **Note:** You can claim a credit for purchases of CEDs on which the fees were paid at the time of purchase, but the CEDs were resold prior to making any use of the CEDs (fee paid-purchases resold credit); however, do not include the number of CEDs purchased between **January 1, 2013, and December 31, 2016**. Obtain CDTFA-501-A, *Schedule A, Fee Credit Adjustment Worksheet*, from our website, for instructions on calculating the credit for fee -paid purchases made between **January 1, 2013, and December 31, 2016**.

GROSS FEES DUE

- Lines 9 thru 11** Enter the number of CEDs by category for which you owe a fee in column A. For each category, multiply the number in column A by the amount of fee in column B, and subtotal the fees due in column C. **Round to the nearest whole dollar.**
- Line 12** Enter the total amount of fees due for all fee categories on line 12.

RETURNED MERCHANDISE

- Lines 13 thru 15** Enter the number of CEDs in each category for which you refunded the eWaste Fee to your customers for merchandise returned on sales made **on or after January 1, 2017**. **Note:** To report returned merchandise sold between **January 1, 2013, and December 31, 2016**, obtain CDTFA-501-A, *Schedule A, Fee Credit Adjustment Worksheet*, from our website. This form contains instructions for calculating this credit.
- Line 16** Enter the total amount of fees refunded on line 16 for fee amounts effective **January 1, 2017**.

FEE ADJUSTMENTS

- Line 17** Adjustments for sales and purchases made between **January 1, 2013, and December 31, 2016**, at the previous fee rate can be made using CDTFA-501-A, *Schedule A, Fee Credit Adjustment Worksheet*, available on our website. Refer to CDTFA-501-A, *Schedule A*, for instructions on calculating the credit.
- Line 18** Subtract amounts on line 16 and 17 from line 12 and enter the result on line 18.
- Line 19** Multiply the amount on line 18 by the fee collection reimbursement rate identified, and enter the result on line 19. This is the amount of reimbursement you are allowed to retain.

TOTALS

- Line 20** Subtract line 19 from line 18 and enter the result on line 20. This is the total amount of fees due and payable.
- Line 21** If you have collected more fees from your customers than the amount due calculated on your return, enter the difference in this field.
- Line 22** Total amount of fees due.
- Lines 23 thru 24** If your fees are paid or your return is filed after the due date shown on the front of this return, additional amounts are due for penalty and interest charges. Penalty is 10 percent (0.10). Multiply line 22 by .10 and enter on line 23. The interest rate is noted on line 24 on the front of this form and applies for each month or portion of a month the payment is overdue.
- Line 25** Add lines 22, 23, and 24.

<p>If you need additional information, please contact the California Department of Tax and Fee Administration, Return Processing Branch, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit our website at www.cdtfa.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.</p>

**SUMMARY BY LOCATION SCHEDULE
ELECTRONIC WASTE RECYCLING FEE RETURN**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

(If additional space is needed, please photocopy the schedule before making entries) Page _____ of _____

COMPANY NAME	ACCOUNT NUMBER	PERIOD
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The original copy of this schedule must be attached to your return. Please read instructions on reverse before preparing the schedule.

A Site ID	B Street Address	C State	D ZIP Code	Total Number of	
				E New or Refurbished CEDs Sold or Leased	F Self-Consumed New or Refurbished CEDs
Total					

INSTRUCTIONS FOR COMPLETING SUMMARY BY LOCATION SCHEDULE

GENERAL

The *Summary by Location* schedule is used to report location level detail of events that support the return and is a reporting requirement of the fee program. This schedule must be completed and submitted with returns reporting for more than one location. Sales and self-consumption of Covered Electronic Devices (CEDs) from each location must be reported on a separate line of the schedule. Additionally, the schedule must report each location even though you may not have made any retail sales or leases of CEDs, or self-consumed CEDs during the period for that location.

SCHEDULE PREPARATION

The columns provided on the *Summary by Location* schedule are used to report sales and self-consumption of CEDs from each location. Each location must be reported on the schedule even if you have not made any retail sales or leases of CEDs or self-consumed any CEDs during the period for that location.

In general, the information required in the schedule columns is:

Column A-D Enter the Site ID for each location assigned numeric identifier and the street address for the location being reported.

Column E **New or Refurbished CEDs Sold or Leased.** Enter the number of new or refurbished CEDs sold or leased at the location being reported during the reporting period. Please note that all sales and leases should be reported whether the CED is subject to the fee or not subject to the fee due to an exclusion.

The total of column E should agree with line 1, *Total number of new or refurbished CEDs sold or leased this period*, on page one of the return.

Column F **Self-Consumed New or Refurbished CEDs.** Enter the number of CEDs self-consumed (purchased without payment of fee for your own use or withdrawn from resale inventory for business or personal use, including donated CEDs) at the location being reported during the reporting period.

The total of column F, should agree with line 2, *Self-consumed new or refurbished CEDs*, on page one of the return.

SPECIAL NOTES

Locations with no activity

Locations with no retail sales or leases of CEDs or self-consumed CEDs during the period must still be reported on this schedule. Complete columns A-D and enter zero (0) in columns E and F if the location had no retail sales of CEDs or self-consumed CEDs during the reporting period.

Internet Sales

Retail sales or leases of CEDs via the internet must also be reported on this schedule. Report the location from which the CED was shipped to the purchaser. This may be an in-state or out-of-state warehouse or any other location.