

**OCCUPATIONAL LEAD POISONING PREVENTION FEE RETURN
FOR CATEGORY "A" OR "B" REPORTING**

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

CDTFA USE ONLY		
RA-B/A	AUD	REG
RR-OS	FILE	REF
EFF		

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
RETURN PROCESSING BRANCH
PO BOX 942879
SACRAMENTO CA 94279-6029

**READ INSTRUCTIONS
BEFORE PREPARING**

All employers in industries for which there is evidence of a potential for lead poisoning are required to file the Occupational Lead Poisoning Prevention Fee Return. This return is being sent to you because you were identified by the California Department of Public Health (CDPH) as being in one of these industries.

SECTION I

Complete this section if you are requesting a fee waiver. *Please note:* You are required to check box 1 and box 1A or 1B, and enter the number of employees in box 2. A fee waiver application and instructions will be sent to you by the CDPH after this return is received and processed by the California Department of Tax and Fee Administration (CDTFA). **The CDTFA does not mail or approve fee waiver applications.** Indicate any corrections to your address above.

1. I will request a fee waiver because lead or lead-containing materials were not present or were present in *de minimus* (minimal) amounts at any California site of my business operation during the calendar year. **I understand that if I do not complete a waiver application within 180 days following the due date of this return, or if a waiver is not granted, the fee plus applicable interest is due.**

Select type of application: A. Send instructions for applying electronically via the Internet or B. Send a paper application

If you checked the box to request a fee waiver, do the following:

2. Use this box to enter the total number of your employees at all California locations (*see Definitions in the Instructions on the back of this return*).

Sign and date this return and send it to the address above. Maintain a copy for your records. The filing of this return is required, and does not constitute a fee waiver.

SECTION II

Complete this section if you are not requesting a fee waiver. The fee category (A or B) that is applicable to your business is shown above with your SIC code.

A NUMBER OF EMPLOYEES DURING CALENDAR YEAR COVERED BY THIS RETURN	B AMOUNT OF FEE	C AMOUNT OF FEE DUE
Category A: <i>(Complete only if you are in Category A)</i>		
1. Less than 10 employees <i>(if less than 10 employees, check box at right)</i>	1. <input type="checkbox"/> \$	\$
2. 10 to 99 employees	2.	
3. 100 to 499 employees	3.	
4. 500 or more employees	4.	
Category B: <i>(Complete only if you are in Category B)</i>		
5. Less than 10 employees <i>(if less than 10 employees, check box at right)</i>	5. <input type="checkbox"/> \$	\$
6. 10 to 99 employees	6.	
7. 100 to 499 employees	7.	
8. 500 or more employees	8.	
9. Enter the total fee due <i>(amount from line 2, 3, or 4 for Category A or line 6, 7, or 8 for Category B)</i>	9.	\$
10. Penalty <i>[multiply line 9 by 10% (0.10) if payment is made after the due date shown above]</i>	PENALTY 10.	\$
11. INTEREST: One month's interest is due on the total fee for each month or fraction of a month that payment is made after the due date. The adjusted monthly interest rate is	INTEREST 11.	\$
12. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 9, 10, and 11)</i>	12.	\$

<i>I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and is, to the best of my knowledge and belief, 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.
Always write your account number on your check or money order. Make a copy of this document for your records.



OCCUPATIONAL LEAD POISONING PREVENTION FEE RETURN INSTRUCTIONS

Payments: To make your payment online, go to our website at 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.

GENERAL INFORMATION

Section 105190 of the California Health and Safety Code requires all employers with 10 or more employees in an industry for which there is evidence of a potential for occupational lead poisoning to pay the Occupational Lead Poisoning Prevention Fee. Those employers who do not have lead or lead-containing materials present in any amount or who only have a *de minimus* (minimal) amount in their business operations may request a temporary fee waiver which, if granted, will relieve them of paying a fee for the calendar year. **Waivers must be renewed each year.** An employer with 10 or more employees that is not granted a waiver is subject to the fee. These fees are used to fund the Occupational Lead Poisoning Prevention Program in the California Department of Public Health (CDPH).

Each year CDPH provides the California Department of Tax and Fee Administration (CDTFA) with a list of industries that have the potential for occupational lead poisoning. The industries are designated by Standard Industrial Classification (SIC) codes. CDPH also provides the CDTFA with a list of employers whose business operations fall within the listed industries.

Under Revenue and Taxation Code (R&TC) section 43152.13, every employer subject to the fee is required to file an annual return following the period for which the fee is due, along with a remittance payable to the California Department of Tax and Fee Administration. Under R&TC section 55042 in the Fee Collection Procedures Law, late payments result in a 10 percent (0.10) penalty and interest at an adjusted annual rate established under R&TC section 6591.5.

DEFINITIONS (according to section 38001 of title 17 of the California Code of Regulations) (CCR)

Employee means any individual employed for at least **160 hours** in the prior calendar year (during the reporting period shown on the front of this return), regardless of whether the individual's specific job involved potential exposure to lead or lead-containing materials.

Standard Industrial Classification (SIC) code means a system of four-digit numerical codes to designate the activities of a business operation, set forth by the U.S. Office of Management and Budget in the Standard Industrial Classification Manual, 1987.

Lead was not present at the place of employment means that no amount of lead or lead-containing material was present at the place of employment, including job sites, or in the materials and processes used in the operation of the employer's business, with the following exceptions:

- (1) Lead that was not altered or disturbed during the operation of the employer's business and was present in a form, or contained in such a manner, that it could not be inhaled or ingested (examples are undisturbed building materials, unused materials and supplies, intact lead storage batteries); or
- (2) Lead that was present as a result of general environmental contamination which was not the result of the employer's business.

De minimus amount means any of the following:

- (1) Lead present in materials which are altered or disturbed and have a lead concentration less than (0.5) percent (5000 ppm) by weight;
- (2) Lead present in materials where the total weight of such materials altered or disturbed during the calendar year is known to be 16 ounces (one pound) or less by weight; or
- (3) Lead present in materials where no such material is altered or disturbed at any individual employee's place of employment on more than one day during the calendar year, that is, if no employee works on more than one day during the calendar year in any location where lead-containing materials are being altered or disturbed, then the amount is *de minimus*.

HOW TO FILE

Review the following information to determine which section on the front of the return you are required to complete.

SECTION I of this return is provided for employers to inform the CDTFA that no fee is required at this time because a fee waiver will be requested. Only employers who do not have lead or lead-containing materials present or who only have a *de minimus* (minimal) amount present **at any** California site can request a fee waiver. If you will be requesting a waiver, you should complete Section I and follow the instructions. **A fee waiver application will be mailed to you by CDPH only if you checked Box 1B for a paper application. If you checked Box 1A, instructions will be mailed to you for submitting your waiver request via the Internet.** Employers that wish to request a fee waiver must send their completed paper or electronic application to the CDPH within 180 days from the due date of this return.

Persons completing this section may file the return without payment. However, if a waiver request and documentation are not submitted as required or a waiver is not granted, the fee is due. The CDTFA will bill you for any fee due, plus interest at the statutory rate. **Employers completing this section do not need to complete Section II.**

If you have specific questions regarding fee waivers, contact the CDPH Occupational Lead Poisoning Prevention Program by calling toll-free (in California only) 1-866-627-1587, or (out-of-state) 1-510-620-5740, or write to: California Department of Public Health, OLPPP, Attention: Fee Waiver Request, 850 Marina Bay Parkway, Bldg. P, 3rd Floor, Richmond, CA 94804, or visit the CDPH website at www.cdph.ca.gov/programs/olppp.

SECTION II of this return is provided for employers to report and pay fees due. If you have a business operation described by an SIC code listed in California Code of Regulations, title 17, section 38005 and you have not completed Section I, you are required to complete Section II and pay the fee due. This section shows the rates for both Category A and Category B reporting. The appropriate category for your business is shown on the front of the return with your SIC code. If you have any questions about how to complete Section II, please contact us at the number listed below.

PREPARATION OF RETURN

Read Sections I and II of the return and complete the section that is applicable to you. Complete the bottom line of the return, sign and date, and mail to the California Department of Tax and Fee Administration. 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. Retain a copy of the return for your records. Please include the account number shown at the top of your return on all correspondence.

Please be certain to include your email address at the bottom of the return.

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.