

YOUR ACCOUNT NUMBER
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CALIFORNIA DEPARTMENT OF  
 TAX AND FEE ADMINISTRATION  
 PO BOX 942879  
 SACRAMENTO, CA 94279-6017

EFFECTIVE DATE
FILING PERIOD
DUE ON OR BEFORE

AMENDED RETURN

**READ INSTRUCTIONS  
 BEFORE PREPARING**

**HAZARDOUS WASTE FACILITY FEE RETURN - ANNUAL**

CLASSIFICATION OF FACILITY SITES			AMOUNT OF FEE DUE
1. Disposal facility (if you are a government agency please see instructions on reverse)	1.		\$
2. Large onsite treatment facility	2.		
3. Large offsite treatment facility	3.		
4. Small treatment facility	4.		
5. Mini-treatment facility	5.		
6. Large storage facility	6.		
7. Small storage facility	7.		
8. Mini-storage facility	8.		
9. Standardized permit facility (enter fee for appropriate category)	9(a)	SERIES A	
	9(b)	SERIES B	
	9(c)	SERIES C	
	9(d)	SERIES C (Sm. Qty.)	
10. Postclosure permit facility - within the first five years of the postclosure period (enter fee for appropriate category)	10(a)	SMALL	
	10(b)	MEDIUM	
	10(c)	LARGE	
11. Postclosure permit facility - beyond the first five years of the postclosure period (enter fee for appropriate category)	11(a)	SMALL	
	11(b)	MEDIUM	
	11(c)	LARGE	
12. Amount of applicable fee (only one fee is due per facility; see instructions)	12.		\$
13. <b>Less</b> total prepayment credit		FIRST PREPAYMENT + SECOND PAYMENT	\$
14. Total fee due (subtract line 13 from line 12)	14.		\$
15. PENALTY: (multiply line 14 by 10 percent [0.10] if you file your return or your payment is made after the due date)		PENALTY	\$
16. 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 . See our website for the <a href="#">Interest Calculator</a> .		INTEREST	\$
17. TOTAL AMOUNT DUE AND PAYABLE (add lines 14, 15, and 16)	17.		\$

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.

SIGNATURE		PRINT NAME AND TITLE	EMAIL ADDRESS	TELEPHONE	DATE
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Make a copy of this document for your records.

# INSTRUCTIONS FOR HAZARDOUS WASTE FACILITY FEE RETURN - ANNUAL

**Payments:** To make your payment online, go to our website at [www.cdtfa.ca.gov](http://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. Make your check or money order payable to the California Department of Tax and Fee Administration.

## GENERAL

The annual Hazardous Waste Facility Fee is imposed according to Health and Safety Code section 25205.2, based upon the allowable capacity and type of facility as specified in the permit, Interim Status Document (ISD), or Federal Part A Application. If your facility qualifies for more than one category (full permit, standardized permit, or postclosure permit) during the fee period, the amount due is the fee for the category with the highest rate.

If your permit, ISD, or Federal Part A does not state the facility capacity and/or type, report at the highest level at which the facility operated during any one month of the current fee period and submit a certification or permit modification to the Department of Toxic Substances Control (DTSC) to establish capacity and/or type. If a facility's allowable capacity changes or is initially established as the result of certification or permit modification, the fee that is due for the fee period in which the change occurs is the higher fee. If a facility's type changes as the result of a permit or ISD modification, any change in the facility fee will be effective the fee period following the one in which the modification becomes effective.

## FACILITIES THAT CEASE TO OPERATE

Facilities engaged in **treatment** and **storage** owe the highest fee to which the facility has ever been subject for the reporting period immediately following the period during which the facility ceased actively treating or storing waste. **Disposal** facilities must pay two times the fee for the reporting period immediately following the period during which the facility ceased disposal activity. If your facility ceased activity on or after January 1, 1994, you will be deemed to have ceased activity when you have actually ceased the activity and notified DTSC of your intent to close.

## FILING REQUIREMENT

Under section 43152.6 of the Revenue and Taxation Code, every facility operator who owes the facility fee is required to file an annual return in the form as provided by the California Department of Tax and Fee Administration. Any special circumstances which affect your reporting should be explained on an attachment to the form. 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.

## FEDERAL LIABILITY FOR THE FEE

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

## RETURN PREPARATION

- Lines 1 thru 8.** Enter the rate for the highest category at which your facility is **permitted** for the current calendar year. If you are a government agency operating a disposal facility which did not dispose of hazardous waste during the reporting period, enter \$10,000 for **line 1 only**.
- Line 9.** Enter the applicable fee if you are operating under a standardized permit. **Please note** that you cannot report in this category until you have been approved by DTSC to operate under a standardized permit. Otherwise, you should report under the appropriate facility category listed on lines 1 through 8.
- Lines 10 and 11.** A facility fee is due from the facility operator for a facility that has been issued a postclosure permit. The fee is due based upon the size of the facility. Definitions of facility sizes are attached.
- Line 10.** If the reporting period is within the first five years of the postclosure permit, select the appropriate facility size and enter the applicable rate for the proper fee category.
- Line 11.** If the reporting period is beyond the first five years of the postclosure period, select the appropriate facility size and enter the applicable rate for the proper fee category.
- Line 12.** Enter the applicable fee rate.
- Line 13.** Prepayments are due the last day of February and August. Enter the amount of prepayments previously paid on line 13. If delinquency charges were paid, **do not** include those amounts in the credit.
- Line 14.** Subtract amount on line 13 from the amount on line 12.
- Lines 15 and 16.** If your return is filed or your fee is paid after the due date, additional amounts are due for penalty and interest. The interest rate applies for each month or portion of a month the payment is late. You may use the Interest Calculator on the CDTFA website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) for calculating the interest due.
- Line 17.** Add lines 14, 15, and 16.

For more information, visit the CDTFA website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). You may also call our Customer Service Center at 1-800-400-7115 (CRS:711); from the main menu, select the option *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

## DEFINITIONS FOR HAZARDOUS WASTE FACILITY FEE RETURN - ANNUAL

The following definitions apply to the facility's allowable capacity during any one month as stated in your permit, ISD, or Federal Part A. If no capacity is stated, you must report based on your actual operations.

- Lines 1 thru 8.** *Disposal facility* - A facility used for the disposal of hazardous waste.
- Large onsite/offsite treatment facility* - Treats, land treats, or recycles 1,000 or more tons of hazardous waste.
- Onsite facility* - A hazardous waste treatment facility at which hazardous waste is produced and which is owned by, leased to, or under the control of the producer of the waste.
- Offsite facility* - A hazardous waste treatment facility that is not an onsite facility.
- Small treatment facility* - Treats, land treats, or recycles more than 0.5 tons (1,000 pounds), but less than 1,000 tons of hazardous waste. *Mini-treatment facility* - Treats, land treats, or recycles 0.5 tons (1,000 pounds) or less of hazardous waste.
- Large storage facility* - Stores 1,000 or more tons of hazardous waste. *Small storage facility* - Stores more than 0.5 tons (1,000 pounds), but less than 1,000 tons of hazardous waste.
- Mini-storage facility* - Stores 0.5 tons (1,000 pounds) or less of hazardous waste.
- Line 9.** *Series A Standardized Permit (Treatment)* - Total influent volume of liquid hazardous waste treated is greater than 50,000 gallons per calendar month, or total volume of solid hazardous waste treated is greater than 100,000 pounds per calendar month, or any liquid or solid hazardous waste is stored for more than one calendar year.
- Series A Standardized Permit (Storage)* - Total facility storage design capacity is greater than 500,000 gallons of liquid hazardous waste or greater than 500 tons of solid hazardous waste, or any liquid or solid hazardous waste is stored for more than one calendar year.
- Series B Standardized Permit (Treatment)* - Total influent volume of liquid hazardous waste treated is greater than 5,000 gallons but less than 50,000 gallons per calendar month, or total volume of solid hazardous waste treated is greater than 10,000 pounds but less than 100,000 pounds per calendar month.
- Series B Standardized Permit (Storage)* - Total facility storage design capacity is greater than 50,000 gallons but less than 500,000 gallons liquid hazardous waste or greater than 100,000 pounds but less than 500 tons solid hazardous waste.
- Series C Standardized Permit (Treatment)* - Total influent volume of liquid hazardous waste treated does not exceed 5,000 gallons per calendar month, or total volume of solid hazardous waste treated does not exceed 10,000 pounds per calendar month.
- Series C Standardized Permit (Storage)* - Total facility storage design capacity is less than 50,000 gallons liquid hazardous waste or less than 100,000 pounds solid hazardous waste.
- Series C Small Quantity (Treatment)* - Total influent volume of liquid hazardous waste treated is less than 1,500 gallons per calendar month, or total volume of solid hazardous waste treated is less than 3,000 pounds per calendar month.
- Series C Small Quantity (Storage)* - Total facility storage design capacity is less than 15,000 gallons liquid hazardous waste or less than 30,000 pounds solid hazardous waste.
- Lines 10 and 11.** (a) *Postclosure Permit (Small facility)* - Manages 0.5 tons (1,000 pounds) or less of hazardous waste during any one month of the reporting period.
- (b) *Postclosure Permit (Medium facility)* - Manages more than 0.5 tons (1,000 pounds), but less than 1,000 tons of hazardous waste during any one month of the reporting period.
- (c) *Postclosure Permit (Large facility)* - Manages 1,000 or more tons of hazardous waste during any one month of the reporting period.