

CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION  
PO BOX 942879  
SACRAMENTO, CA 94279-6009

YOUR ACCOUNT NUMBER
EFFECTIVE DATE
FILING PERIOD
DUE ON OR BEFORE

AMENDED RETURN  
**READ INSTRUCTIONS  
BEFORE PREPARING**

**HAZARDOUS WASTE GENERATOR FEE RETURN**

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, enter the date on *Schedule G* in the *Last Generation Date* column.)

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. Amount of fees (add lines 3 through 9 in column D)			10.	\$
11. Less prepayment credit			11.	\$
12. Total fee due (subtract line 11 from line 10)			12.	\$
13. PENALTY: (multiply line 12 by 10 percent [0.10] if you file your return or payment is made after the due date)			PENALTY 13.	\$
14. 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 _____ . See our website for the <a href="#">Interest Calculator</a> .			INTEREST 14.	\$
15. TOTAL AMOUNT DUE AND PAYABLE (add lines 12, 13, and 14)			15.	\$

*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.*

EMAIL ADDRESS	TELEPHONE	DATE
SIGNATURE	PRINT NAME AND TITLE	

Make a copy of this document for your records.

**HG**

## INSTRUCTIONS — HAZARDOUS WASTE GENERATOR FEE RETURN

**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 INFORMATION

The Generator Fee is imposed on each site that generates (produces) hazardous waste of five (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 regulations 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.

### 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 California Department of Tax and Fee Administration. 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.

Fee returns and payments that are mailed must be postmarked on or before the due date. If the due date falls on a Saturday, Sunday, or legal holiday, returns postmarked on the next business day are considered timely. Facility operators who pay the Facility Fee are not subject to the Generator Fee for the facility site.

### FILING INSTRUCTIONS

Please select the appropriate fee category in column A for each site where hazardous waste was generated in this state and enter the number of site(s) in column B. Be sure to include nonmanifested **Treated Wood Waste** in the total tonnage. Multiply the number of generating sites in column B by the amount of fees in column C (see *Tax and Fee Rates* on our website for a listing of fees), and enter the amount of fees due in column D.

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

### UNIFORM HAZARDOUS WASTE MANIFEST

To determine the appropriate category for reporting on the front of the return, calculate the tonnage of all waste generated using the information obtained from your completed Uniform Hazardous Waste Manifest. Total quantity and weight are indicated in boxes 11 and 12 of the Uniform Hazardous Waste Manifest. This information should be supported by weight tickets from the disposal of the waste generated.

If weight tickets are not available, you may convert the unit of measurement to tons. Conversion factors for certain waste types are available on the Department of Toxic Substances Control Annual Fee Summary. The current year summary is available at [www.dtsc.ca.gov](http://www.dtsc.ca.gov).

*Note:* The use of conversion factors provides a general guideline. Due to the characteristics of your waste, you should always determine the tonnage using information contained on actual 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 delinquency charges were paid, **do not** include those amounts 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.

### **FILING INSTRUCTIONS FOR SCHEDULE G – GENERATOR FEE SCHEDULE**

*Schedule G* is for reporting multiple sites which generate more than five tons of hazardous waste under a single California Department of Tax and Fee Administration tax account number.

To complete *Schedule G*, enter the following for each site:

- EPA Number.
- Site Address — street address, city, and ZIP Code.
- Last Generation Date — if hazardous waste is no longer generated at this site.
- Check the appropriate box for the category that reflects the total tonnage of hazardous waste generated at each site. Be sure to include nonmanifested Treated Wood Waste in the total tonnage.

Add the total number of sites by category and enter this amount in column B of the return.

For more information, visit our 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.

