

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

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE
YOUR ACCOUNT NUMBER		

<b>CDTFA USE ONLY</b>
EFF
PM

CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION  
PO BOX 942879  
SACRAMENTO CA 94279-6095

AMENDED RETURN

**READ INSTRUCTIONS  
BEFORE PREPARING**

This return must be filed on or before the due date 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 quarter.

**I. OPERATIONS**

ROUND TO THE NEXT  
WHOLE TON

1. Total tons of nonhazardous wood waste accepted during the quarter	1.	
2. Total operating days for the quarter	2.	
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 the 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.	
6. Inert nonhazardous wood waste removed from the waste stream and not disposed in a disposal facility	6.	(-)
7. Other nonhazardous wood waste removed from the waste stream and not disposed in a disposal facility <i>(attach letter of explanation)</i>	7.	(-)
8. TOTAL TONS OF NONHAZARDOUS WOOD WASTE SUBJECT TO THE FEE <i>(subtract lines 5, 6, and 7 from line 4)</i>	8.	

**III. FEE**

9. Rate of fee per ton	9.	\$
10. Fee due <i>(multiply line 8 by line 9)</i>	10.	\$
11. Excess fee collected	11.	\$
12. Total fee due <i>(add lines 10 and 11)</i>	12.	\$
13. PENALTY: <i>(multiply line 12 by 10 percent [0.10] if you file your return or your payment is made after the due date)</i>	PENALTY 13.	\$
14. INTEREST: One month's interest is due on the surcharge 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 Rate Calculator</a> .	INTEREST 14.	\$
15. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 12, 13, and 14)</i>	15.	\$

For our privacy policy and notice, visit our webpage at [www.cdtfa.ca.gov/privacy.htm](http://www.cdtfa.ca.gov/privacy.htm), or go to [www.cdtfa.ca.gov/formspubs/forms.htm](http://www.cdtfa.ca.gov/formspubs/forms.htm) and search for CDTFA-324-GEN-WEB, Privacy Notice—Website—No Action Needed.

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	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE	DATE

**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.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and select *File & 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.

### FILING REQUIREMENTS

Each taxpayer is required to file a return quarterly with CDTFA. 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 premises for verification by CDTFA auditors.

### PREPARATION OF 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, and 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.
- Line 11.** If you have collected more than the amount due calculated on your return, enter the difference on this line.
- Line 12.** Total amount of fee due. Add lines 10 and 11.
- Lines 13 and 14.** If your return is filed or your fee is paid after the due date, additional amounts are due for penalty and interest charges. The interest rate applies for each month or portion of a month the payment is late. You may use the [Interest Rate Calculator](#) on our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) for calculating the interest due.
- Line 15.** Total amount due and payable, including late filing charges, if applicable.

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 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

**SCHEDULE A - COMPUTATION SCHEDULE FOR NATURAL GAS SURCHARGE**

REPORTING PERIOD BEGIN DATE	REPORTING PERIOD END DATE	ACCOUNT NUMBER
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READ INSTRUCTIONS BEFORE PREPARING THIS SCHEDULE

**NATURAL GAS SURCHARGE SCHEDULE EFFECTIVE JANUARY 1, 2023**

<b>ALPINE NATURAL GAS</b>	<b>A1 NET TAXABLE THERMS CARE*</b>	<b>A2 NET TAXABLE THERMS NON-CARE</b>	<b>B1 RATE BY CUSTOMER CLASS CARE*</b>	<b>B2 RATE BY CUSTOMER CLASS NON-CARE</b>	<b>C1 SURCHARGE DUE CARE*</b> <i>Multiply column A1 by B1</i>	<b>C2 SURCHARGE DUE NON-CARE</b> <i>Multiply column A2 by B2</i>	<b>D1 TOTAL SURCHARGE DUE</b> <i>Add columns C1 and C2</i>
Residential			0.0285	0.0649			
Commercial/Retail	*****		N/A	0.0649	*****		
<b>TOTALS</b> <i>(total each column)</i>			*****	*****			<b>D2</b>
<b>PACIFIC GAS &amp; ELECTRIC</b>	<b>A1 NET TAXABLE THERMS CARE*</b>	<b>A2 NET TAXABLE THERMS NON-CARE</b>	<b>B1 RATE BY CUSTOMER CLASS CARE*</b>	<b>B2 RATE BY CUSTOMER CLASS NON-CARE</b>	<b>C1 SURCHARGE DUE CARE*</b> <i>Multiply column A1 by B1</i>	<b>C2 SURCHARGE DUE NON-CARE</b> <i>Multiply column A2 by B2</i>	<b>D1 TOTAL SURCHARGE DUE</b> <i>Add columns C1 and C2</i>
Residential			0.06438	0.11055			
Small Commercial			0.03867	0.08484			
Large Commercial			0.02650	0.07267			
Industrial (G-NT-Distribution)	*****		N/A	0.08576	*****		
Industrial (G-NT-Transmission)	*****		N/A	0.05824	*****		
Industrial (G-NT-Backbone)	*****		N/A	0.05824	*****		
Liquid Natural Gas	*****		N/A	0.04866	*****		
Natural Gas Vehicle	*****		N/A	0.04866	*****		
<b>TOTALS</b> <i>(total each column)</i>			*****	*****			<b>D2</b>
<b>SAN DIEGO GAS &amp; ELECTRIC CO.</b>	<b>A1 NET TAXABLE THERMS CARE*</b>	<b>A2 NET TAXABLE THERMS NON-CARE</b>	<b>B1 RATE BY CUSTOMER CLASS CARE*</b>	<b>B2 RATE BY CUSTOMER CLASS NON-CARE</b>	<b>C1 SURCHARGE DUE CARE*</b> <i>Multiply column A1 by B1</i>	<b>C2 SURCHARGE DUE NON-CARE</b> <i>Multiply column A2 by B2</i>	<b>D1 TOTAL SURCHARGE DUE</b> <i>Add columns C1 and C2</i>
CORE Residential			0.04462	0.08881			
CORE Commercial/Industrial			0.03891	0.08310			
CORE Natural Gas Vehicle	*****		N/A	0.11783	*****		
NON-CORE Commercial/Industrial	*****		N/A	0.08838	*****		
<b>TOTALS</b> <i>(total each column)</i>			*****	*****			<b>D2</b>
<b>SOUTHERN CALIFORNIA GAS CO.</b>	<b>A1 NET TAXABLE THERMS CARE*</b>	<b>A2 NET TAXABLE THERMS NON-CARE</b>	<b>B1 RATE BY CUSTOMER CLASS CARE*</b>	<b>B2 RATE BY CUSTOMER CLASS NON-CARE</b>	<b>C1 SURCHARGE DUE CARE*</b> <i>Multiply column A1 by B1</i>	<b>C2 SURCHARGE DUE NON-CARE</b> <i>Multiply column A2 by B2</i>	<b>D1 TOTAL SURCHARGE DUE</b> <i>Add columns C1 and C2</i>
CORE Residential			0.06681	0.11301			
CORE Commercial/Industrial			0.08963	0.13583			
CORE Gas Air Conditioning			0.29915	0.34535			
CORE Gas Engine	*****		N/A	0.12351	*****		
CORE Natural Gas Vehicle	*****		N/A	0.04620	*****		
NON-CORE Commercial/Industrial	*****		N/A	0.05506	*****		
<b>TOTALS</b> <i>(total each column)</i>			*****	*****			<b>D2</b>
<b>TERRITORY TOTALS</b>	<b>A3</b>	<b>A3</b>	*****	*****	<b>C3</b>	<b>C3</b>	<i>Add columns D2</i>

**SCHEDULE A - COMPUTATION SCHEDULE  
FOR NATURAL GAS SURCHARGE**

REPORTING PERIOD BEGIN DATE	REPORTING PERIOD END DATE	ACCOUNT NUMBER
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READ INSTRUCTIONS BEFORE  
PREPARING THIS SCHEDULE

**NATURAL GAS SURCHARGE SCHEDULE  
EFFECTIVE JANUARY 1, 2023**

<b>SOUTHWEST GAS CORPORATION</b>	<b>A1 NET TAXABLE THERMS CARE*</b>	<b>A2 NET TAXABLE THERMS NON-CARE</b>	<b>B1 RATE BY CUSTOMER CLASS CARE*</b>	<b>B2 RATE BY CUSTOMER CLASS NON-CARE</b>	<b>C1 SURCHARGE DUE CARE*</b> <i>Multiply column A1 by B1</i>	<b>C2 SURCHARGE DUE NON-CARE</b> <i>Multiply column A2 by B2</i>	<b>D1 TOTAL SURCHARGE DUE</b> <i>Add columns C1 and C2</i>
<b>NORTHERN CA/SOUTH LAKE TAHOE TERRITORY</b>							
CORE Residential			0.06533	0.08786			
CORE Commercial/Industrial			0.06533	0.08786			
CORE Gas Engine	*****		N/A	0.08786	*****		
CORE Natural Gas Vehicle	*****		N/A	0.08786	*****		
NON-CORE Commercial/Industrial	*****		N/A	0.08786	*****		
<b>SOUTHERN CA TERRITORY</b>							
CORE Residential			0.06533	0.21467			
CORE Commercial/Industrial			0.06533	0.21467			
CORE Gas Engine	*****		N/A	0.21467	*****		
CORE Natural Gas Vehicle	*****		N/A	0.21467	*****		
NON-CORE Commercial/Industrial	*****		N/A	0.21467	*****		
<b>TOTALS</b> <i>(total each column)</i>			*****	*****			<b>D2</b>
<b>WEST COAST GAS COMPANY</b>	<b>A1 NET TAXABLE THERMS CARE*</b>	<b>A2 NET TAXABLE THERMS NON-CARE</b>	<b>B1 RATE BY CUSTOMER CLASS CARE*</b>	<b>B2 RATE BY CUSTOMER CLASS NON-CARE</b>	<b>C1 SURCHARGE DUE CARE*</b> <i>Multiply column A1 by B1</i>	<b>C2 SURCHARGE DUE NON-CARE</b> <i>Multiply column A2 by B2</i>	<b>D1 TOTAL SURCHARGE DUE</b> <i>Add columns C1 and C2</i>
Nonexempt Customers			0.00248	0.01064			
<b>TOTALS</b> <i>(total each column)</i>			*****	*****			<b>D2</b>
<b>TERRITORY TOTALS</b> <i>(Back)</i>	<b>A3</b>	<b>A3</b>	*****	*****	<b>C3</b>	<b>C3</b>	<i>Add column D2</i>
<b>TERRITORY TOTALS</b> <i>(Front)</i>	<b>A3</b>	<b>A3</b>	*****	*****	<b>C3</b>	<b>C3</b>	<i>Add column D2</i>
<b>OVERALL TERRITORY</b> <i>(Totals)</i>	<b>A3</b>	<b>A3</b>	*****	*****	<b>C3</b>	<b>C3</b>	<b>D3</b> <i>Add column D2</i>

\*Low-income customers who qualify for California Alternate Rate for Energy (CARE) receive a 20 percent discount on rate and pay other public purpose program costs except CARE.