



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
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TRISTA GONZALEZ

Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Environmental Fee Rates for 2025–2026 and Filing Reminder

The Board of Environmental Safety (BES), the oversight board of the Department of Toxic Substances Control, determines the Environmental Fee rates by October 1 of each year. The fiscal year 2025–2026 fee rates for the Environmental Fee return due on March 2, 2026, are shown below, according to the BES emergency regulations adopted on September 25, 2025.¹

Number of Employees	Fee Rate
1 to 99	\$0
100 to 249	\$1,235
250 to 499	\$2,651
500 to 999	\$15,674
1,000 or more	\$52,997

Filing reminder

You are required to file the Environmental Fee return due on or before March 2, 2026, electronically through our Online Services at <https://onlineservices.cdtfa.ca.gov>.² To file your return, log in to our Online Services system with a username and password. For assistance creating a username and password and filing online, please view our Video Tutorials at www.cdtfa.ca.gov/services/#Tutorials or call our Customer Service Center at the number listed below.

For more information

We encourage you to read our *Hazardous Substances (Waste) Fee Guide* at www.cdtfa.ca.gov/taxes-and-fees/hazardous-substances-fee/ for more information about the Environmental Fee.

If you need assistance, please call our Customer Service Center at 1-800-400-7115 (TTY:711). When calling, select the option for *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.

Visit our website at www.cdtfa.ca.gov/subscribe/ to subscribe to our email lists and receive newsletters, tax and fee updates, and other announcements.

¹ Health and Safety Code section 25205.6.1 at www.cdtfa.ca.gov/lawguides/vol4/hwf/hwf-25205-6-1.html.

² Revenue and Taxation Code section 43152.9 at www.cdtfa.ca.gov/lawguides/vol4/hstl/hstl-43152-9.html.