



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
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Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Hazardous Waste Facility Fee Rates for 2025-2026 and Upcoming Due Date Reminder

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

Full Permit ²	Fee
Disposal Facility	\$906,090.00
Large Onsite Treatment Facility	\$271,827.00
Large Offsite Treatment Facility	\$271,827.00
Small Treatment Facility	\$181,218.00
Mini Treatment Facility	\$45,304.50
Large Storage Facility	\$181,218.00
Small Storage Facility	\$90,609.00
Mini Storage Facility	\$22,652.25

Standardized Permit	Fee
Series A	\$52,775.00
Series B	\$24,736.00
Series C	\$20,774.00
Series C—Small Quantity	\$10,387.00

Postclosure Permit	Fee
Within 5 years—Small Facility	\$25,757.00
Within 5 years—Medium Facility	\$51,515.00
Within 5 years—Large Facility	\$77,272.00
5 years or more—Small Facility	\$13,723.00
5 years or more—Medium Facility	\$27,447.00
5 years or more—Large Facility	\$46,350.00

Fixed and Transportable Treatment Units	Fee
Permit-by-Rule	\$4,391.00
Conditional Authorization	\$4,391.00
Conditional Exemption	\$172.00

¹ Health and Safety Code section 25205.2.1 at www.cdtfa.ca.gov/lawguides/vol4/hwf/hwf-25205-2-1.html

² The permit for which you are licensed is determined by DTSC and shown on your Online Services account with CDTFA at the time that you file your return. If you believe this information is incorrect, please contact DTSC by calling 1-800-728-6942.

Upcoming due date reminder

Payments and return due dates for fiscal year 2025-2026 (July 1, 2025–June 30, 2026), are as follows:

- Prepayment—Due on or before December 1, 2025. The prepayment must equal 50 percent of the fee due for the fiscal year.
- Return and final payment—Due on or before March 2, 2026. This payment covers the remaining 50 percent of the fee due for the fiscal year.

You are required to pay the Hazardous Waste Facility Fee prepayment and file your return electronically through our Online Services system at onlineservices.cdtfa.ca.gov/.³

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 online *Hazardous Substances (Waste) Fee Guide* at www.cdtfa.ca.gov/taxes-and-fees/hazardous-substances-fee/ for more information regarding the Hazardous Waste Facility 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.

³ Revenue and Taxation Code section 43152.6 at www.cdtfa.ca.gov/lawguides/vol4/hstl/hstl-43152-6.html