

**HAZARDOUS WASTE GENERATOR FEE PREPAYMENT FORM - FEDERAL**

<b>DUE ON OR BEFORE</b>	
[ FOID ]	YOUR ACCOUNT NO.

CDTFA USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION  
RETURN PROCESSING BRANCH  
PO BOX 942879  
SACRAMENTO, CA 94279-6015

**READ INSTRUCTIONS  
BEFORE PREPARING**

**GENERAL INFORMATION**

The Generator Fee is imposed on each person that generates (produces) hazardous waste of five (5) tons or more at a site in each calendar year. The fee is calculated for generation of waste at each site regardless of the waste's final disposition (for example, recycling or disposal).

Each year a prepayment of the fee is due by August 31, and an annual return for the year must be filed by the last day of February following the end of the reporting period. An annual return must be filed even if no additional Generator Fee is due. Failure to file either the prepayment or annual return may result in the imposition of penalties. Facility operators who pay an annual Facility Fee at a site are not subject to a Generator Fee for the same site.

**FEDERAL LIABILITY FOR THE FEE**

Under 42 U.S.C. section 6961, federal departments, instrumentalities, or agencies are subject to state regulation 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.

**FILING REQUIREMENTS**

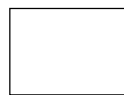
Under section 43152.15 of the Hazardous Substances Tax Law, a prepayment of the fee by site is due and payable on or before the last day of August, with a remittance payable to the California Department of Tax and Fee Administration. This return must be filed even if you have no tax liability. Under section 43155 of the Hazardous Substances Tax Law, late payment will result in a 10 percent (0.10) penalty.

**Please complete the worksheets on the reverse to calculate total amount due below.**

<b>AMOUNT OF PREPAYMENT</b> <i>(place a check mark by the option you choose)</i>	
<input type="checkbox"/> Option 1 One hundred percent (100%) of the applicable Generator Fee based on the total volume of hazardous waste generated for all sites during January 1 through June 30 of the current calendar year.	
<b>OR</b>	
<input type="checkbox"/> Option 2 An amount equal to fifty percent (50%) of the Generator Fee paid to the CDTFA for the entire preceding calendar year <i>(if zero for prior year, you must use Option 1).</i>	
1. Amount of prepayment <i>(enter amount from worksheet on reverse)</i> .....	1. \$ _____ .00
2. Penalty <i>[multiply line 1 by 10% (0.10) if payment is made after due date shown above]</i> .....	2. \$ _____ .00
3. Interest does not apply to this program .....	3. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 15px;"></span>
4. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 1 and 2)</i> .....	4. \$ _____ .00

**ROUND  
CENTS TO  
NEAREST  
WHOLE  
DOLLAR**

<i>I hereby certify that this form, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is true, correct, and complete.</i>		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE (     )	DATE



## FEDERAL PREPAYMENT FILING REQUIREMENTS

**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.

You can determine the prepayment amount you owe by using either Option 1 **or** Option 2 below. Complete the applicable worksheet and enter the option chosen and amount due on the front of the form.

### EXEMPTIONS FROM THE FEE

- 1) Used motor oil removed from motor vehicles that is recycled by a recycler permitted by the Department of Toxic Substances Control.
- 2) Waste that is generated, recycled, and reused onsite and is not transferred offsite at any time.
- 3) Aqueous waste treated onsite in a treatment unit operating, or which subsequently operates under a permit by regulation, conditional authorization, or conditional exemption. However, hazardous waste generated by the treatment unit is subject to the Generator Fee.

### OPTION 1 - WORKSHEET

**Please select the appropriate fee category for each site that generated hazardous waste in this state.**

A CLASSIFICATION OF GENERATING SITES (Total volume of hazardous waste generated at each site during January 1 through June 30 of the current calendar year)	B NUMBER OF SITES (Do not list tonnage)	C AMOUNT OF FEES	D TOTAL FEE DUE (Column B x C)
1. Generators which generate less than 5 tons per site	1.	\$	\$
2. Generators which generate an amount equal to or more than 5 tons, but less than 25 tons per site	2.	\$	
3. Generators which generate an amount equal to or more than 25 tons, but less than 50 tons per site	3.	\$	
4. Generators which generate an amount equal to or more than 50 tons, but less than 250 tons per site	4.	\$	
5. Generators which generate an amount equal to or more than 250 tons, but less than 500 tons per site	5.	\$	
6. Generators which generate an amount equal to or more than 500 tons, but less than 1,000 tons per site	6.	\$	
7. Generators which generate an amount equal to or more than 1,000 tons, but less than 2,000 tons per site	7.	\$	
8. Generators which generate an amount equal to or more than 2,000 tons per site	8.	\$	
9. TOTAL AMOUNT DUE <i>(add lines 1 through 8 in column D; enter here and on line 1 on front page)</i>	9.		\$

**OR**

### OPTION 2 - WORKSHEET

A. Enter amount of fee due to the CDTFA for the entire prior year as reported on line 10 of the Federal Hazardous Waste Generator Fee annual return. This amount is exclusive of any prepayments or penalties (if zero for the prior period, you must use Option 1).	A.	\$
B. Multiply amount on line A by 50% <i>(line A x 0.50)</i> , enter the result here and on line 1 on front page.	B.	\$

If you need additional information, please contact the California Department of Tax and Fee Administration, Return Processing Branch, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the CDTFA website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) or call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.